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UNITED STATES DEPARTMENT OF AGRICULTURE
AGRICULTURAL ADJUSTMENT ADMINISTRATION
NORTH CENTRAL DIVISION

PROCEDURE FOR THE ELECTION OF COMMITTEEMEN
AND OPERATION OF COUNTY AGRICULTURAL CON-
SERVATION ASSOCIATIONS FOR 1939

PART I. GENERAL

The purpose of the association and of the county committee shall be to cooperate with the Secretary of Agriculture of the United States, hereinafter referred to as the "Secretary of Agriculture," the Agricultural Adjustment Administration, and other agencies of the Department of Agriculture in carrying out the provisions of sections 7 to 17, inclusive, of the Soil Conservation and Domestic Allotment Act, the Agricultural Adjustment Act of 1938, the Federal Crop Insurance Act, the Sugar Act of 1937, and any amendments to such acts, and such other acts of Congress as the Secretary of Agriculture may designate. The association or the county committee shall not engage in any other activity.

The work of setting allotments for the 1939 programs will be done in November and December 1938, and must be done by committeemen elected for the 1939 program. In order that educational and organization material may be presented, district or county meetings should be held as soon as possible after October 1, 1938. The district or county meetings will be arranged by the State agricultural conservation committee and members of the Extension Service. At the district or county meetings material concerning the economic background of the 1939 programs will be presented. The organization of the county agricultural conservation associations for 1939 and election of committeemen for 1939 will be discussed at these district or county meetings. As soon as possible after the district or county meetings, community meetings will be held. At the community meetings material discussed at the district or county meetings will be presented and thereafter community elections will be held. After the community elections, the county convention and organization meeting will be held. At these county conventions, officers for 1939 will be elected, Articles of Association read and discussed, and other business of the association transacted. Every effort should be made to complete both community election meetings and county conventions by November 1, 1938.

PART II. BOUNDARIES

Local Administrative Areas.—The county may be divided into local administrative areas, hereinafter referred to as communities. Community boundaries shall be determined upon the basis of minor civil divisions, provided that upon recommendation by the county committee and approval by the State committee a community may include a combination of the bona fide farming areas of one or more

civil divisions or parts thereof. It is expected that in general, community boundaries will be the same as those used in 1938. Form ACP-80, entitled, "Community Boundaries," will be prepared in triplicate by the 1938 county committee and the original and first copy transmitted to the State committee in advance of holding community educational and election meetings. Form ACP-80 should be prepared as follows:

Enter in the upper right-hand corner in the spaces provided therefor, the name of the county and State. Copy on the reverse side of ACP-80 or on an attached sheet a map of the county with the proposed communities distinctly outlined. A printed map or otherwise previously prepared map may be used. Name, letter, or number each community distinctly.

Enter on the front of ACP-80 in column 1 the name, letter, or number of each community as it appears on the map.

Enter in column 2 the number of farms in the community as determined by the number of Forms NCR-203 obtained.

Enter in column 3 the total number of work sheets filed in the community under the Agricultural Conservation Program, including those filed during the current year.

Enter in column 4 the estimated number of applications for payment for the community in 1938.

The chairman and secretary of the county committee will sign the form in the spaces provided for their signatures. Thereafter they will deliver the original and first copy of the form to the farmer fieldman or transmit it to the State committee. No community election meetings should be held until the State committee notifies the county committee that Form ACP-80 has been approved.

PART III. COMMUNITY EDUCATIONAL AND ELECTION MEETINGS

Educational.—Immediately following the district or county educational meetings, the county committee and the county agent should arrange for and schedule a series of community educational and election meetings. One of these meetings should be held in each community. Meetings should be scheduled in such a manner that a county committeeman or the county agent will attend each community meeting. The place and date of the community meetings should be given full publicity. A written notice fully describing the nature and date of such meeting should be prepared and sent to all persons who are eligible to cooperate on farms in the community in any of the programs administered by the association. Such written notice must be mailed at least 5 days prior to the time of the meeting. In addition to such written notice any other reasonable means should be taken to give notice of such meeting. Such other notice may be in the form of news items in local newspapers, the posting of notices in prominent places, word of mouth, and radio. The chairman of the community committee for 1938 or in his absence or inability to serve, the vice chairman should act as chairman of the meeting.

Eligibility.—Immediately following presentation and discussion of educational material for the 1939 programs, the Application for Membership, Form NCR-305, should be distributed for execution to those present. Any person who is participating or cooperating on

a farm in the community in any program developed under any of the acts of Congress enumerated in part I hereof and who signs an Application for Membership, Form NCR-305, or any person who has an interest in a farm in the community and who signs an Application for Membership, Form NCR-305, indicating that he intends to cooperate in a program administered by the association in 1939 shall be eligible to vote at the community election meeting. Each member of the association shall be entitled to only one vote. Any person who owns or operates farms or operates range land in more than one community will be permitted to vote at only one community meeting, and must vote in a community in which he owns or operates a farm or operates range land. Voting by proxy will not be permitted. After Forms NCR-305 have been completed and filed with the community committee, the election of community committeemen shall be held.

Qualifications.—Persons nominated as committeemen, alternate committeemen, or delegates must be bona fide farmers or ranchers, who are members of the association and who derive a substantial part of their income from farms which they own or operate, or ranching units which they operate within the community. They must be bona fide residents of the communities electing them to membership on the community committees or as delegates to the county convention. Only persons who are favorable to the general principles of the agricultural programs should be elected to serve as committeemen. Any member of the association otherwise qualified shall be eligible to serve as a community or county committeeman, delegate, or alternate only if such member (1) is engaged in farming or ranching in the county and derives a substantial part of his income directly from farming or ranching; (2) is a resident of the community or county for which the committee, delegate, or alternate is elected; (3) has during the current year qualified for a payment or grant of aid in connection with a program administered by the association in the county for which the committee, delegate, or alternate is elected or in the county in which he was engaged in farming or ranching during such year; (4) is not holding, or is not, has not been during the current year, or does not become a candidate for any Federal, State, or major county office filled by an election held pursuant to law; (5) is not an officer or employee of any political party or organization; (6) has not been removed for cause from office as committeeman, delegate, alternate, officer, or employee of any association or like organization, or from public office, or convicted of any fraud, larceny, or embezzlement, or any felony.

Any member of the association otherwise qualified who has been elected as a member of the community committee may also be elected as a delegate to the county convention or as a member of the county committee, but when a member of the community committee becomes a member of the county committee, he shall cease to be a member of the community committee.

Election of Chairman of Community Committee.—Nomination for the office of community committee chairman shall be made by written ballot and the three persons receiving the highest total number of votes on such nominating ballot shall be declared nominated. If one member receives a majority of all votes cast in the nominating

ballot, he shall be declared elected; if no member receives a majority, a ballot should next be taken for the election of chairman, and if one of the three nominees receives more than one-half of all votes cast, he shall be declared elected. In the event that no nominee receives more than one-half of all votes cast, a third ballot shall be taken on the two candidates receiving the highest total number of votes cast and the person then receiving the majority of votes shall be declared elected. The acting chairman shall then turn the meeting over to the newly elected chairman, if he be present. If not, the acting chairman shall continue to preside until the vice chairman has been elected.

Election of Members of Community Committee.—The procedure used for the nomination and election of the chairman of the community committee shall also be followed in the nomination and election of the second member who shall serve as vice chairman, a third member of the community committee, and a first alternate member, and a second alternate member of the community committee. In no case shall a community committee consist of more than three regular members and two alternate members.

The first alternate community committeeman shall serve in the absence or inability to serve of any regular member of the committee or when instructed to serve by the Director of the North Central Division. The second alternate community committeeman shall serve in the absence or inability to serve of any regular member of the committee and of the first alternate at the same time or when instructed to serve by the Director of the North Central Division.

Election of Delegate to the County Convention.—Following the election of members and alternate members of the community committee, there shall be elected from among the members of the association in the community eligible to serve under Article V of the Articles of Association as amended, one delegate and one alternate delegate to the county convention. Any member elected as community committeeman may also be elected as delegate or alternate delegate. In the election of a delegate and an alternate delegate, the same procedure used for the election of the chairman of the community committee shall be followed. The alternate delegate shall serve in case of absence, disability, resignation, disqualification, or removal of the delegate to a county convention for the election of a county committee.

Immediately following completion of the election of community committeemen and the delegate to the county convention, there should be prepared in triplicate Form ACP-81, Minutes of Community Election Meeting. The newly elected chairman and the acting secretary shall certify three copies of this form and shall hand one copy to the delegate elected to represent the community at the county convention, and shall forward two copies to the county committee.

In certifying to the eligibility of the members elected as community committeemen, it is required that the chairman and secretary signing such certification have personal knowledge of such eligibility under Article V of the Articles of Association as amended. If there has been elected as community committeeman a person who is not eligible, the newly elected chairman and secretary who acted during the election meeting shall note the ineligibility of such person on Form ACP-81 and state the reason why he is ineligible.

A certified copy of ACP-81 shall be the authority for the delegate, or alternate delegate if he be acting, to represent the community at the county convention, if such delegate or alternate is eligible to serve under the Articles of Association as amended.

The members of the community committee elected shall select a secretary and may select as secretary the secretary of the county association or the county agricultural extension agent.

PART IV. COUNTY CONVENTION AND MEETING OF COUNTY COMMITTEE

County Convention.—The delegates to the county convention from the several communities in a county shall assemble in convention at such time as the Director of the North Central Division or the State committee may prescribe.

Order of Business.—The chairman of the existent county committee or in his absence or inability to serve, the vice chairman, or in his absence the third member or a representative of the State committee, will call the meeting to order and preside until a new chairman of the association is elected. The secretary of the county committee will act as secretary of the convention. Each delegate from the various communities or in the absence of a delegate, his alternate, will file with the secretary a Form ACP-81, showing that he is the duly elected delegate for his community and that he is eligible to serve as delegate. The secretary will then prepare a roster of those present and entitled to vote. The acting chairman will read the Articles of Association as amended, ACP-71, and will call special attention to Article V (sec. 51) of the Articles of Association as amended, Eligibility of Committeemen. The presiding officer should stress the importance of nominating for county committeemen only members of the association who have served or have been elected as community committeemen for 1939 in their respective communities and have qualified for a payment or grant of aid in connection with a program administered in 1938 by the association in the county for which the committee is to be elected or in the county in which such member was farming or ranching in 1938 and who can qualify as committeeman under all the provisions of Article V (sec. 51) of the Articles of Association as amended. Following a discussion of the articles, the delegates will proceed to nominate and elect the county committee, which shall consist of three farmers who are members of the association, and are residents of the county and are eligible to serve as members of the county committee.

The nomination and election of county committeemen and alternate committeemen shall be held according to the procedure prescribed herein for the nomination and election of community committeemen. If practicable, the convention of delegates should elect county committeemen who will provide fair representation for the various sections of the county and types of agriculture within the county in order that varying agricultural interests and viewpoints may be represented.

Chairman.—First the convention shall elect the chairman of the county committee. The person elected shall preside at all meetings of the county committee and otherwise serve as chairman of the

county committee. Such person should be familiar with the agricultural conditions in the county, should have well-defined qualities of leadership, and should be able to devote a considerable portion of his time to the program.

Vice Chairman.—The vice chairman, who should have the same general qualifications as the chairman, will be elected next. The vice chairman will serve as a regular member of the county committee, and will serve as acting chairman of the county committee in the absence of the regular chairman.

Members of the County Committee.—Since the county committee will consist of one member in addition to the chairman and vice chairman, the convention shall next elect the third member. Thereafter a first alternate member of the county committee shall be elected and thereafter a second alternate member of the county committee shall be elected. The first alternate county committeeman shall serve in the absence of any regular member of the committee or when any regular member is unable to serve or when instructed to serve by the Director of the North Central Division. The second alternate county committeeman shall serve in the absence of a regular member of the committee and of the first alternate at the same time or when instructed to serve by the Director of the North Central Division.

Immediately after the county convention the county committeeman and alternate county committeeman, if eligible, shall upon acceptance of the positions to which they have been elected, assume the duties of such positions.

If the county agricultural extension agent for the county is not selected as secretary to the county committee, he shall be ex officio a member of the county committee but shall not have the power to vote.

Meeting of County Committee.—The members of the county committee elected by the delegates to the county convention will meet and select a secretary to and treasurer for the county association. The person selected as secretary should have general knowledge of farming practices and should have business or secretarial ability. The secretary selected need not be a member of the association and may or may not be the county agricultural extension agent and shall not be a member of the county committee.

It is recommended, wherever practicable, that if the county agent is not selected as secretary, the offices of secretary and treasurer be combined into one office of secretary-treasurer. The person selected as treasurer should be trustworthy and efficient, but need not be a member of the association. He shall not be the county agricultural extension agent or a member of the county committee. If the offices of secretary and treasurer are not combined into one office of secretary-treasurer, it is recommended that a clerical employee of the association be selected as treasurer.

The chairman of the county committee shall, when advised by the State committee, designate a member of the county committee to give particular attention to one or more of the following activities in those counties where such work is to be undertaken:

1. Range Program.
2. Crop Insurance Program.
3. Commodity Loan Programs.

4. Program under the 1937 Sugar Act.
5. Cotton Price Adjustment Program.
6. Marketing Quota Programs.
7. Any other special program or activity to be carried on with the assistance of the county agricultural conservation association.

Immediately following their selection by the county committee, the secretary and treasurer or secretary-treasurer, if eligible, shall upon acceptance, assume the duties of such offices.

Immediately after the first meeting of the county committee, Form ACP-82, Report of Election Meeting of Delegates to County Convention, shall be executed in triplicate and certified by the chairman and secretary of the committee. In certifying to the eligibility of the members of the county committee elected by the delegates, and of the secretary and treasurer selected by the county committee, it is required that the chairman and secretary signing such certification have personal knowledge of such eligibility under Article V of the Articles of Association as amended. If the approved procedure for nominating and electing county committeemen and selecting the secretary and treasurer has been followed, the name of no person who is ineligible under any of the provisions of Article V of the Articles of Association as amended, will appear on Form ACP-82. However, if there has been elected as county committeeman or alternate county committeeman or selected as secretary or treasurer or secretary-treasurer a person who is not eligible, the chairman and secretary shall note the ineligibility of such person on Form ACP-82 and state the reason why he is ineligible. No person elected or selected for an office or position for which he is ineligible shall qualify for such office or position and any claims included on Form ACP-9 for any person ineligible to serve in the office or position for which claim is made shall be disallowed by the chairman and secretary when Form ACP-9 is certified. In case Form ACP-82 shows the election or selection of any person not eligible to serve in the office or position, a vacancy shall exist, which vacancy shall be filled as provided in part VII hereof.

PART V. ORGANIZATION DATA

Transmittal of Organization Forms and Reports.—Immediately following the selection by the county committee of its secretary and treasurer, the person selected as secretary shall transmit to the State committee the following:

1. Form ACP-81, Minutes of Community Meeting for each community, original and first copy.
2. Form ACP-82, Report of Election Meeting of Delegates to County Convention, original and first copy.
3. Minutes of County Convention and minutes of meeting of county committee at which secretary and treasurer were selected, original and first copy of each.

The State committee will immediately transmit to the Director of the North Central Division, the original of each of the foregoing organization records and the original of Form ACP-80.

PART VI. DUTIES OF COMMITTEES AND OFFICERS

Duties of County Committee.—The county committee, subject to the general direction and supervision of the Director of the North Central Division shall be generally responsible for the carrying out of the purposes of the association in the county. In so doing the committee shall—

(a) Determine farm acreage allotments, goals, normal yields, and other agricultural facts required under the programs formulated under the statutes listed in part I hereof for farms in the county, in accordance with regulations prescribed by the Secretary of Agriculture and instructions issued by the Agricultural Adjustment Administration;

(b) Select the secretary to and the treasurer of the county committee, provide for the employment of necessary personnel of the county committee, and fix the rate of compensation for such personnel, subject to the approval of the Director of the North Central Division. The county committee may designate an acting secretary to serve in the absence or inability to serve of the regularly selected secretary;

(c) Supervise and direct the activities of the community committees established in the county;

(d) Review and certify, if otherwise correct, prescribed forms filed by, or on behalf of, members of the association;

(e) Make available to members of the association authorized information with respect to programs in which the association is being utilized;

(f) Recommend to the State committee changes in boundaries of communities;

(g) Recommend to the State committee changes in or additions to programs under the statutes listed in part I hereof;

(h) Conduct such hearings and investigations as the Agricultural Adjustment Administration may request; and

(i) Perform such other duties as may be prescribed by the Agricultural Adjustment Administration.

Duties of Officers of the County Committee:

A. Chairman.—The chairman of the county committee shall preside at meetings of the county committee and serve as president of the association, supervise the work of the county committee, certify, if otherwise correct, such documents as may require his certification, and perform such other duties as may be assigned to him.

B. Vice Chairman.—The vice chairman of the county committee shall, in the absence of the chairman, serve as acting chairman of the county committee and acting president of the association, and in such capacity he shall perform such duties as would be performed by the chairman. In the absence of the chairman and vice chairman the third member of the county committee shall serve as acting chairman and acting president of the association.

C. Secretary.—The secretary to the county committee shall be custodian of all the records and documents filed in the office of the association. He also shall—

(1) Maintain an adequate supply of official forms required for use by members of the association;

(2) Certify the results of all elections held in the county or communities within the county;

(3) Give public notice of the designation and boundaries of each community within the county not less than 10 days prior to the election of community committeemen and delegates or alternates;

(4) Provide for the accessibility of information to the public as follows:

(a) Make available for public inspection in the association office information pertaining to each farm within the county with respect to the number of acres in acreage allotments or goals that may be established for the farm, the average yields or productivity indexes established for the farm, and the acreage of range land and grazing capacity thereof for each ranching unit owned or operated in the county by members of the association;

(b) Post conspicuously in the office of the association a list of the names (but not the mail addresses) of all members of the association receiving payments for cooperating in the authorized programs, together with the amount of the payment or payments received by each. This information shall be posted not sooner than 30 nor later than 60 days after payments have been received by the farmers;

(c) Post conspicuously in the office of the association each year the names and addresses of all committeemen, officers, and employees of the association, the amount received as pay by each as such committeeman, officer, or employee, and the total amount of the association's administrative expenses for that year;

(5) Give due public notice at least 5 calendar days in advance of all meetings of the association, all elections of community committeemen, and all conventions of delegates to elect the county committeemen; and

(6) Perform such other duties as may be assigned to him by the county committee or the Agricultural Adjustment Administration.

D. Treasurer.—The treasurer of the county committee shall have custody of all funds of the association and shall disburse such funds only upon the authorization of the chairman of and secretary to the county committee, evidenced in writing on forms prescribed by the Agricultural Adjustment Administration. Such treasurer shall also receive, hold, dispose of, and account for any other funds, negotiable instruments, or property, private or public, as provided in applicable rules, regulations, or instructions which are now or may hereafter become effective, authorizing him to receive and so handle such other funds, negotiable instruments, or property.

Duties of Community Committees.—The community committees shall—

(a) Assist the county committee in determining acreage allotments, goals, normal yields, and other agricultural facts required under the programs listed in part I hereof for farms in the county;

(b) Inform farmers concerning the purposes and provisions of programs being administered in the county through the association;

(c) Assist in arranging for and conducting the necessary community meetings of members of the association; and

(d) Perform such other duties as shall be assigned to them by the county committee or the Agricultural Adjustment Administration.

Duties of Officers of Community Committees:

A. Chairman of Community Committee.—The chairman of the community committee shall preside at all meetings of the community committee and of the members of the association in the community. He shall supervise the work of the members of the community committee.

B. Vice Chairman.—The vice chairman of the community committee shall, in the absence of the chairman, perform such duties and functions as would be performed by the chairman.

C. Secretary.—The secretary to the community committee shall perform such duties as may be assigned to him by the secretary to the county committee or by the Agricultural Adjustment Administration.

PART VII. TERM OF OFFICE, REMOVAL FROM OFFICE, AUTOMATIC TERMINATION OF OFFICE OR EMPLOYMENT IN CASES OF POLITICAL ACTIVITY, VACANCIES

Term of Office.—The terms of office of all members, alternates, and officers of county and community committees shall begin immediately following their election to and acceptance of the office and shall continue until their respective successors have been elected and have qualified.

The terms of office of delegates and their alternates shall begin upon their election and shall continue until their successors have been elected.

Removal from Office.—Any elected member of the community committee or county committee who fails to perform the duties of his office, is incompetent, or commits fraud, may be removed by the Director of the North Central Division.

Any secretary, treasurer, or employee of the county committee who fails to perform the duties of his office, is incompetent, or commits fraud, may be removed by the county committee. If the county committee fails to act promptly in such cases, the Director of the North Central Division may remove such officer or employee.

Any community or county committeeman who is removed from office shall have the right of appeal to the Agricultural Adjustment Administration for a review of the facts. Any individual who on such review is cleared of charges shall not be considered ineligible for election as committeeman, delegate or alternate.

Automatic Termination of Office in Case of Political Activity.—No person who has been a candidate during the current year or who holds or who becomes a candidate for any Federal, State, or major county office regularly filled by an election held pursuant to law, or who is an officer, or employee of any political party shall be eligible to serve as a member, alternate member, officer or employee of a county or community committee or as a delegate or alternate delegate to the county convention. The tenure of office of any committeeman, delegate, officer, or employee shall be automatically terminated and a vacancy shall exist when such person becomes such a candidate in a primary or regular election held pursuant to law or when such committeeman, delegate, officer or employee accepts such a political posi-

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tion. Neither the county committee nor the State committee shall certify for payment any claim for compensation in connection with any services performed thereafter by such committeeman, delegate, officer, or employee.

Vacancies.—In case of a vacancy in the office of chairman of a county or community committee, the respective vice chairman shall become chairman; in case of a vacancy in the office of vice chairman, the third regular member shall become vice chairman; in case of a vacancy in the office of the third regular member, the first alternate shall become the third regular member; and in case of a vacancy in the office of the first alternate, the second alternate shall become the first alternate. In the event that a vacancy occurs in the membership of the committee when no alternate is available to fill the vacancy, an election to fill such vacancies as exist shall be held in the manner prescribed and at a time named by the State committee.

PART VIII. CUSTODY AND PUBLICATION OF BOOKS, RECORDS, AND DOCUMENTS

Custody.—All books, records, and documents of the association shall be the property of the Agricultural Adjustment Administration and shall be maintained in good order in the office of the association in the custody of the secretary to the county committee.

Inspection.—The books, records, and documents of the association shall be available for examination (1) at all times by officers and committeemen in the performance of their duties and by any authorized representative of the Secretary of Agriculture or of the Agricultural Adjustment Administration, and (2) at any reasonable time by any member of the association insofar as his interest under the programs administered by the association may be affected. They shall not be available for inspection or examination by any other person, except with the prior approval of the Secretary of Agriculture or of the Agricultural Adjustment Administration.

In no instance should an official or employee of an agricultural conservation association or any other person take office records into court or permit office records to be taken into court in a civil suit or testify concerning association matters, without first receiving specific authorization from the Agricultural Adjustment Administration. If an official or employee of the association is requested to testify in an official capacity or to take county association books, records, or documents into court, the matter should be immediately reported to the Agricultural Adjustment Administration.

PART IX. MEETINGS

Purpose.—Meetings of any community committee or of the county committee shall be called only when necessary for the performance of the duties of the committee.

Time and Place of Meetings.—Meetings of the county committee and of the association may be held at the office of the association or at any other suitable and readily accessible place within the county.

Meetings of delegates to the county convention shall be held at such time as may be prescribed by the Director of the North Central Division.

Call and Notice.—Due notice shall be given of each meeting of any community committee, the county committee, the county convention, or the association. Any such committee meeting may be called by the chairman or acting chairman of the committee.

Quorum.—A majority of any committee shall constitute a quorum for the transaction of business. A majority of the delegates elected to the county convention shall constitute a quorum for the election of county committeemen.

Voting.—Each member of the association, delegate to the county convention, or member of a community or county committee eligible to vote shall be entitled to only one vote. There shall be no voting by proxy.

PART X. DEDUCTIONS FOR ASSOCIATION EXPENSES

Deductions for Expenses and Notice Thereof.—A. All or such part, as the Secretary of Agriculture may prescribe, of the estimated administrative expenses of the association may be deducted pro rata from any payments or loans made to members of the association in connection with any program with which the association is concerned.

B. In each case where any administrative expenses are deducted in connection with a program current after June 30, 1938, each member of the association shall be apprised, in the form of a statement on a form prescribed by the Agricultural Adjustment Administration accompanying the check evidencing the payment or loan, of the amount or percentage deducted from such payment or loan on account of such administrative expenses.

UNITED STATES DEPARTMENT OF AGRICULTURE
AGRICULTURAL ADJUSTMENT ADMINISTRATION
NORTH CENTRAL DIVISION

PROCEDURE FOR THE ELECTION OF COMMITTEEMEN
AND OPERATION OF COUNTY AGRICULTURAL CON-
SERVATION ASSOCIATIONS FOR 1939

[Supplement No. 1]

NCR-304 is amended by adding at the end thereof the following new part XI:

PART XI. CORRECTION OF COUNTY ASSOCIATION MAILING LISTS
AND DELIVERY OF MAIL TO POST OFFICE

Because of the increasing amount of mail originating in county association offices and of the importance of such mail to the addressees, each county association is instructed to revise immediately and bring up to date its mailing list and to submit for correction such revised list to the various postmasters delivering mail to farmers of the county.

At a conference held early this year between the National Rural Letter Carriers' Association and representatives of the Post Office Department the matter of mail sent out from county agricultural conservation association offices in penalty envelopes was discussed. A letter written by Mr. Harlee Branch, Second Assistant Postmaster General, regarding such mail reads in part as follows:

"The statement was made that a large amount of this class of mail is delayed in delivery and is improperly delivered because the mailing lists are not up to date. It was suggested that mailing lists be corrected at least once a year.

"While postmasters are not permitted to compile mailing lists, they are required under the provisions of Section 702, Postal Laws and Regulations, and the instructions which appear in Article 16 on page 111 of the July 1937 Postal Guide, to correct, free of charge, mailing lists submitted by Federal departments and bureaus. Such departments and bureaus sending lists to postmasters for correction should submit them on cards of approximately the dimensions of the United States postal card, one name to a card."

In order to take advantage of the Post Office Department's offer to correct association mailing lists, it will be necessary that the names and addresses be submitted on cards as set forth in Mr. Branch's letter and that cards listing names and addresses be submitted to each post office through which any considerable number of letters from an association are to be delivered.

Members of the county committee should deliver the mailing list cards to the postmasters and request them to make necessary correc-

tions of addresses listed on such cards and return them to the county association. The work of seeing the postmasters should be divided in such a manner that each office will be visited by the county committeeman who can reach it with the least travel.

Associations are further instructed to arrange letters for mailing by town and route numbers and to deliver them to the post office with mail for each rural route tied in a separate bundle. This will be to the mutual advantage of the association and the postal service in that it will facilitate the dispatch and delivery of such mail.

Association mailing list cards should hereafter be submitted for correction to postmasters at intervals not longer than once each year and more frequently if it seems desirable because of numerous changes of address.

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PROCEDURE FOR THE ELECTION OF COMMITTEEMEN
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SERVATION ASSOCIATIONS FOR 1939

[Supplement No. 2]

NCR-304, issued August 26, 1938, is hereby amended by adding at the end thereof the following new Part XII:

PART XII. PROCEDURE FOR MAKING PAYMENTS TO THE COUNTY
ASSOCIATION INDEMNITY FUND

In accordance with regulations recently issued by the Secretary of Agriculture, a fund known as the County Association Indemnity Fund has been established in the Treasury Department for the purpose of protecting associations and committees thereof, farmers dealing with associations or committees, officers or employees thereof, and the United States and its officers, against loss of funds and property belonging to or entrusted to the association or committees thereof, or the United States or its officers, employees, or agencies in connection with the administration of any program or activity of the Department of Agriculture administered by county associations or committees. Losses due to failure of the county association treasurer or any other officer or employee of the association to perform properly the duties of his office or position are covered by the fund. Since the fund will provide protection similar to that now provided by treasurers' bonds, no new bonds of treasurers of county agricultural conservation associations are to be executed.

Notices of Termination, Forms ACP-38, are now being issued for all bonds for which premium refunds are payable. The surety on every bond in an amount of over \$1,000, which is terminated as of a date prior to the date to which premium has been paid, should make a premium refund to the association, provided the premium on such bond for the second year or a subsequent year has been paid. Premium refunds should be handled by the association treasurer as collections in accordance with instructions included in NCR-204 and supplements thereto.

Bonds for \$1,000 and bonds for which only one annual premium has been paid will be terminated as of their anniversary dates and no premium refunds will be payable on such bonds.

Each county agricultural conservation association will pay into the indemnity fund its share of the initial amount of such fund as determined by the amount of net 1937 agricultural conservation pay-

ments and sugar payments made in such county through August 31, 1938. A list showing the amount to be paid into the indemnity fund by each association has been forwarded to the State office.

PROCEDURE FOR PAYING ASSOCIATION SHARE INTO COUNTY ASSOCIATION INDEMNITY FUND

Notification to association.—The State committee will forward to the county association a statement, in duplicate, of the amount which the association owes to the indemnity fund as an initial payment. The county association will include the amount of such statement on Form ACP-9 for December 1938, as an item of expense payable to the Treasurer of the United States. The original statement from the State committee will be attached to ACP-9 in support of the claim and a copy attached to the copy of ACP-9a retained for the association files.

The amount of the payment to the indemnity fund will be handled by the Treasury Department as a transfer to the indemnity fund and will not be included in the check mailed to the association treasurer for December. The approved copy of ACP-8 returned to the county association will show that the form has been approved for an amount including the item payable to the Treasurer of the United States for the indemnity fund and will be clearly marked to indicate the amount paid directly to the Treasurer of the United States and the amount paid to the association treasurer as follows:

Treas. U. S., \$-----
Association, \$-----

In addition, the symbol and title of the indemnity fund receipt account and the schedule number of the Schedule of Voucher Deductions, Standard Form 1096 will also be shown.

The State committee will attach to the approved Forms ACP-8 and ACP-9 returned to the county association, a copy of ACP-37 explaining in detail the basis upon which Form ACP-9 was approved.

The item payable to the Treasurer of the United States for the indemnity fund will appear on the approved ACP-9, but will be encircled and will not be included in the approved total of such form. The item for the payment to the indemnity fund should not be included on receipt Form ACP-11.

EXECUTION OF FORM ACP-88 AND FORM ACP-88 (REVISED NOV. 23, 1938)

Instructions from the Administrator of the Agricultural Adjustment Administration with respect to the use of the County Association Indemnity Fund provide that as evidence of his acceptance of the responsibilities of his office or employment, the chairman, the vice chairman, the secretary, and the treasurer (or the secretary-treasurer), and any other officer or employee designated by the Director of the North Central Division is required to execute promptly Form ACP-88 (revised Nov. 23, 1938), Oath of Office and Service Obligation, unless he has already executed Form ACP-88, Service Obligation and Agreement.

In addition to the officers listed above, the chief clerk in each county office and any person designated by the association treasurer, in accordance with the provisions of section 104, Commodity Loan Regulations No. 1, to assist him in handling commodity loan collections, also must execute Form ACP-88 (revised Nov. 23, 1938).

Any third regular member or alternate member of a county committee who moves up to fill a vacancy in the office of chairman or vice chairman, or any person selected by the county committee to fill a vacancy in the office of secretary, treasurer, or secretary-treasurer, or chief clerk, or any person serving as acting chairman or acting secretary, will execute Form ACP-88 (revised Nov. 23, 1938) before entering upon the duties of such office or position.

Form ACP-88 (revised Nov. 23, 1938) will be executed in duplicate. When completed, the original signed Form ACP-88 (revised Nov. 23, 1938) will be transmitted to the State office for approval and filing, and the signed duplicate copy will be filed by the county association secretary.

UNITED STATES DEPARTMENT OF AGRICULTURE
AGRICULTURAL ADJUSTMENT ADMINISTRATION
NORTH CENTRAL DIVISION

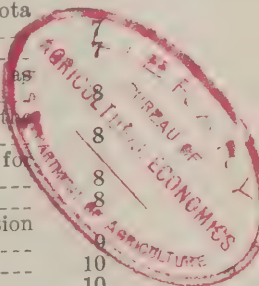
PROCEDURE FOR THE ELECTION OF COMMITTEEMEN
AND OPERATION OF COUNTY AGRICULTURAL CON-
SERVATION ASSOCIATIONS FOR 1939

[Supplement No. 3]

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"Procedure for the Election of Committeemen and Operation of County Agricultural Conservation Associations for 1939" (NCR-304 and Suppls. Nos. 1 and 2) is hereby further amended by adding at the end thereof the following new parts XIII to XXIII, inclusive:

PART XIII. PROCEDURE FOR MAKING PAYMENTS TO PERSONS PERFORMING COUNTY WORK IN THE STATE OFFICE UNDER A COOPERATIVE AGREEMENT BETWEEN THE STATE COMMITTEE AND THE COUNTY ASSOCIATION

If a cooperative agreement has been entered into between the State committee and a county association, persons who are doing specified work for such association in the State office under the supervision of the State committee will be paid for such services by the county association. Claims for the services determined to be chargeable to a county association will be forwarded to the county association by the State committee immediately after the last day of the month on Form NCR-County No. 12. Such claims shall be included by the association on Forms ACP-9 and ACP-10 for the month during which the services were performed. Such claims shall be handled in the same manner as claims arising within the county except that receipt Forms ACP-12 will be prepared in the State office as soon as the checks issued by the association treasurer covering the services are received. The original and duplicate Forms ACP-12 will be forwarded to the county association. Forms ACP-11 covering all items of expense for which checks have been prepared, including checks for services performed in the State office under a cooperative agreement, will be prepared in the county office. The items of expense for which checks are mailed to the State committee will be marked "Form ACP-12 attached."

PART XIV. PROCEDURE FOR BRINGING THE CROP INSURANCE PROGRAM UNDER THE PROVISIONS OF THE COUNTY ASSOCIATION INDEMNITY FUND AND HANDLING FUNDS COLLECTED FOR PREMIUMS ON CROP INSURANCE POLICIES

The county committee shall obtain from each county committee employee who will collect and receipt for crop insurance premiums a signed Form ACP-88, Revised, Oath of Office and Service Obligation. The form shall be executed in duplicate, the original forwarded to the State office, and the signed copy retained in the county office files. Additional Forms ACP-88, Revised, are not required of persons who have already signed Forms ACP-88 or ACP-88, Revised.

The instructions included in FCI-31 will be followed in collecting and receipting for premiums. In no instance shall insurance premiums be deposited in or handled through the regular bank account maintained by the county association treasurer.

PART XV. PROCEDURE FOR HANDLING UNOBLIGATED BALANCES, COLLECTIONS, RECLAIMS, AND SUPPLEMENTAL CLAIMS, AND NUMBERING ACP-8 AND RELATED FORMS FOR JANUARY 1939

No cut-off with respect to collections, unobligated balances, reclaims, or supplemental claims shall be made between ACP-8 and related forms for December 1938, and January 1939. Form ACP-8 and related forms for January 1939, will be prepared without regard to the fact that December 1938, is the last month of the period for which expenses will be deducted from 1938 payments. No Forms ACP-8 for supplemental or reclaim items for December or earlier months will be required.

Form ACP-8 for January 1939, and related forms, will be numbered "D-1." ACP-8 for February 1939, and related forms, will be numbered "D-2," etc.

PART XVI. PROCEDURE FOR MAKING ENTRIES ON ACP-8 AND RELATED FORMS IN CASES WHERE A CHECK FOR $\frac{1}{10}$ CENT PER BUSHEL FOR CORN LOANS WAS TRANSMITTED TO THE COMMODITY CREDIT CORPORATION

If a check representing the collection of $\frac{1}{10}$ of a cent per bushel for corn loan fees for December 1938, was transmitted to the Commodity Credit Corporation in accordance with instructions transmitted to county associations, all collections of corn-loan fees for December were reported on NCR-County No. 9 and in line 1 (c) of ACP-8 for December. No entry for the payment to the Commodity Credit Corporation was made on ACP-9 or in line 6 of ACP-8 for December. When ACP-8 and related forms for January are prepared, the payment to the Commodity Credit Corporation for December should be handled as follows:

The claims to the Commodity Credit Corporation should be included as a miscellaneous claim on ACP-9. The date the check was drawn should be shown in the date column, and the name "Commodity Credit Corporation" in the column for name of individual or firm. In the column for nature of services or kind of material, there should be shown the words, "For corn loans certified in December 1938." In the column for quantity, there should be entered the number of bushels in loans certified as shown on CL-4 and in the column for price per unit, the entry " $\frac{1}{10}\text{¢}$." The total amount of the check should be entered in column 9. No invoice or statement from the Commodity Credit Corporation is required in support of the claim.

The amount of the payment to the Commodity Credit Corporation will be included in the approved total of ACP-9 and in line 6 of ACP-8 (or line 6 of ACP-37, if such form is prepared). The item should be shown on Form ACP-11 and in lieu of a signature on such form or on Form ACP-12, the canceled check should be used.

In the preparation of NCR-County No. 7 for January, the county committee should include the payment to the Commodity Credit Corporation for December in line 2, column (c).

The payment to the Commodity Credit Corporation of $\frac{1}{10}$ cent per bushel for corn loans certified in January 1939, should be handled in the same manner as any miscellaneous claim on ACP-9 for January, except that no invoice is required. The amount of collections of $\frac{1}{10}$

cent per bushel should be included with other corn loan collections and entered on NCR-County No. 9 and in line 1 (c) of ACP-8.

If the amount paid to the Commodity Credit Corporation in the check for December was not the correct amount which should have been paid for $\frac{1}{10}$ cent per bushel for the amount of loans certified as shown by CL-4, the adjustment should be made in the amount paid in January.

If no payment for $\frac{1}{10}$ cent per bushel for the amount of loans certified in December was made in January, include on Form ACP-9 for January one item for December payment to the Commodity Credit Corporation and a separate item for January payment to the Commodity Credit Corporation.

PART XVII. LIST OF APPROVED ITEMS AND RATES OF EXPENDITURE FOR PERSONAL SERVICES AND TRAVEL

A. PERSONAL SERVICES

The State committee will advise the county committee of the maximum rates which may be paid and the titles under which payment shall be made for personal services. Provision should be made for payment under such of the following titles as are applicable in the county:

- | | |
|-----------------------------------|--|
| 1. County committeeman. | 10. Crop insurance representative. |
| 2. Community committeeman. | 11. Crop insurance adjuster. |
| 3. Secretary. | 12. Commodity loan inspector. |
| 4. Treasury. | 13. Farm reporter ground control. |
| 5. Secretary-treasurer. | 14. Chief of party—Farm reporter ground control. |
| 6. Chief clerk. | 15. Range inspector. |
| 7. Office assistant. | 16. Assistant range inspector. |
| 8. County performance supervisor. | |
| 9. Farm reporter. | |

The county committee shall prepare and submit to the State committee a list of titles under which payment will be made for personal services and the rate to be paid under each title.

B. TRAVEL

The State committee will advise the county committee as to titles and services under which payment may be made for travel on a mileage basis and the rate per mile. The county committee will then include on the list of approved items and rates the titles under which such county committee will approve claims for mileage on Forms ACP-9 and ACP-10. The county committee shall notify the State committee by memorandum of any changes the county committee makes in the rates of payment for personal services under any title.

C. BASIS OF DETERMINING ITEMS FOR WHICH MISCELLANEOUS CLAIMS WILL BE MADE ON ACP-9

The list of approved items and rates of payment will not cover miscellaneous items of expense. The incurring of such items of expense is subject to rejection by or for the State committee.

1. **Equipment and office furniture.**—No purchase of equipment or office furniture in excess of \$25.00 shall be made by the county com-

mittee without prior approval by or on behalf of the State committee. The farmer fieldman will check with the county committee any items of equipment which they wish to purchase and in accordance with the policy of the State committee will approve the purchase of items actually required for the efficient operation of the association in writing. A copy of the memorandum approving the purchase of equipment shall be attached to the Form ACP-9 on which claim is made for payment for such equipment.

In all cases associations should obtain prices on comparable equipment from two or more firms in order to obtain the best price available. Groups of counties may pool their orders for equipment for the purpose of realizing a saving in cost. Since county associations are regarded as Federal instrumentalities rather than Federal agencies, the North Central Division cannot provide equipment for associations at Government contract prices.

2. Office supplies.—Necessary office supplies may be purchased by the county committee without prior approval if the cost does not exceed \$25.00. Purchases in excess of \$25.00 should be approved in the same manner as purchases of equipment.

3. Employer's liability insurance.—No item of expense for employer's liability insurance should be incurred since officers, committeemen, and employees of county associations are eligible to make application for compensation under the Federal Employees' Compensation Act in the case of injuries sustained while actually engaged in association work.

4. Fire insurance.—Reasonable claims for fire insurance on association equipment, supplies, and records may be incurred by the county committee.

5. State sales taxes.—Purchases of services or supplies for county agricultural conservation associations are deemed to be exempt from State sales taxes since county agricultural conservation associations are regarded as Federal instrumentalities. Only State sales taxes included in the purchase price of services or supplies in such a manner that the amount of such tax is not indicated will be approved for payment.

6. Federal and State taxes on telephone services and tolls.—County associations are not required to pay Federal or State taxes on telephone services or toll charges.

7. Rental of space.—The county committee may incur expenses for rental of space for the county office and include claim on Form ACP-9 for payment of rental on such space. All arrangements for office space require the approval of the State committee or of the farmer fieldman on behalf of the State committee and no claim for rental of space should be included on Form ACP-9 unless the written approval accompanies such claim or has previously been filed with the State committee.

PART XVIII. PROCEDURE FOR HANDLING COLLECTIONS MADE BY THE COUNTY ASSOCIATION

A. GENERAL

All persons making collections of any kind or handling funds in any form as officers or employees of the association shall first execute Form ACP-88, Revised, as provided in Part XII of NCR-304.

B. COMMODITY LOAN COLLECTIONS

1. Form CL-2, Receipt Form

a. **Purpose.**—For each fee received in connection with a commodity loan program a properly executed receipt on Form CL-2 must be issued to the person paying the fee. Receipt Form CL-2 will be prepared in duplicate and the original thereof must be given to the person paying the fee. Each receipt Form CL-2 has a serial number in the upper right-hand corner. The State committee maintains a record of the serial numbers of the receipt forms furnished to the treasurer and the treasurer is held strictly accountable for all receipt forms furnished to him. The receipt forms will be in pad form, bound in such a manner that one yellow carbon copy will be made of each receipt issued.

b. **Preparation of form.**—

(1) **Number of copies.**—Prepare CL-2 in duplicate (original and one copy). Retain the yellow copy and deliver the original to the person who paid the fee.

(2) **Entries.**—Prepare all receipts with indelible pencil. Make certain that a piece of carbon paper is properly between the original and the yellow copy so that one exact copy of each receipt will be made.

Enter the loan serial number in the upper right-hand corner on the line headed "Loan Serial No." if the loan papers have been completed and a serial number has been assigned. If the fee is a preliminary fee, enter the abbreviation of the word preliminary, "Prelim." in the space provided for the loan serial number. Enter in the space immediately following the words "Commodity Loan Program" the name of the commodity on which the loan is being made. Enter the name of the county and State in the spaces provided therefor.

Enter in the space immediately following the words "Received of" the exact name of the person paying the fee. If the sealing fee was paid from the proceeds of the loan by a check drawn by the Commodity Credit Corporation, the borrower shall be listed as the person paying the fee. Enter in the space immediately following the word "Address" the correct mailing address of the person paying the fee. Enter in the space immediately following the word "for" the type of the fee. Enter in the space immediately following the words "commodity loan on" the number of bushels and the name of the commodity on which the loan is being made, as for example, "300 bushels wheat." Enter in the space immediately following the words "identified as follows" the serial number of the farm, the location of the farm, and the name of the borrower. For example, if John B. Smith operating Farm No. 198 in Harrison Township, located in the NW¼ of sec. 6, is the borrower, entries would be made in the space immediately following the words "identified as follows" in the following manner: "Farm No. 198, NW¼ sec. 6, Harrison Township, John B. Smith, Borrower."

Enter in the spaces provided therefor in the lower left-hand corner the amount of the fee which has been received and the date on which such fee was received. The treasurer or the person who receives the fee for him will sign his own name on the line for signature in the lower right-hand corner. If the treasurer receives the fee him-

self, he will delete the word "for" immediately preceding the words "Association Treasurer."

2. Disposition of Fees

All fees collected in connection with commodity loans must be deposited in the regular account of the association. Whenever practicable, such fees should be deposited the same day they are received. A list of all fees collected showing name of borrower, number of loan if available, and serial number of receipt Form CL-2 issued in connection therewith, should be maintained and all collections entered on such list each day. A copy of the list should be retained and filed with the deposit slip or bank book in explanation of each deposit made.

3. Preparation of Form NCR-County No. 16

This form shall be prepared in triplicate in support of all entries for commodity loan collections in line 1 (c) of ACP-8. Enter in line 1 the required amount of collections for commodity loans certified for the program year. Obtain this entry by adding totals for fees on Corn Loan-4 and Wheat Loan-2 for the program year. Cumulative amount required will be reported on each NCR-County No. 16. Enter in line 2 the cumulative amount of commodity loan collections for the program year previously reported on Form ACP-8. Obtain this entry by adding entries in line 5 of NCR-County No. 16 submitted for previous months as corrected by the State committee. Enter in line 3 the amount obtained by subtracting line 2 from line 1. Enter in line 4 the amount of fees shown on letters of transmittal which have been mailed from the county office, but for which remittance has not been received from the lending agency. Enter in line 5 the amount of commodity loan collections reported on line 1 (c) of ACP-8. This amount will be line 3 minus line 4 if all collections have been made and deposited correctly and all records are correct. If the entry in line 5 does not equal line 3 minus line 4, every effort should be made to locate and correct the error before expense forms for the month are transmitted to the State office.

The association treasurer should sign this form in the space provided therefor.

When instructed by the State committee, separate Forms NCR-County No. 16 shall be prepared for the Corn Loan Program and for the Wheat Loan Program.

C. COLLECTIONS FOR PENALTIES UNDER MARKETING QUOTA PROGRAMS

Collections in connection with penalties under Marketing Quota Programs for 1938 shall be handled in accordance with instructions included in Part XIII of NCR-204. Instructions for handling collections in connection with marketing quotas for 1939 will be issued as a supplement to NCR-304.

D. COLLECTION OF CROP INSURANCE PREMIUMS

Such collections may be made by any person who has executed Form ACP-88, Revised, and will usually be made by the crop in-

surance representative, community committeemen who work on crop insurance, the association treasurer, or office assistants. One person, who may be the association treasurer, shall be designated by the county committee to be responsible for funds collected for crop insurance premiums and for transmitting all funds collected to the State office in accordance with instructions issued by the North Central Division. **Crop insurance funds shall be kept entirely separate from other funds of the association and shall in no instance be handled through the regular bank account of the association.**

E. COLLECTIONS FOR MATERIALS FURNISHED TO FARMERS AS GRANTS OF AID

All collections for triple superphosphate and other materials furnished to farmers through the association as grants of aid shall be deposited in the regular account of the association. They shall be reported on line 1 (c) of ACP-8 as collections. There shall be attached to each ACP-8 on which collections for materials are shown, a memorandum showing the total amount collected for materials and the amount collected for material ordered under each A. A. A. Shipping request number. A supplementary record showing the amount collected for each order received from farmers shall be maintained in the county office.

F. COLLECTIONS FOR AERIAL PHOTOGRAPHS SOLD THROUGH THE COUNTY OFFICE

All funds collected for aerial photographs sold through the county office should be deposited in the regular association account and an itemized list maintained showing (1) the date of the collection, (2) the name of the person making the payment, (3) the number of photographs purchased, and (4) the amount. Collections of this type should be entered on line 1 (c) of Form ACP-8 supported by a memorandum stating the amount collected for aerial photographs sold. An itemized list should be prepared for each ACP-8 on which collections for aerial photographs are shown, showing the same information with respect to each collection as shown on the general list of collections made. Such list should not be attached to ACP-8, but should be retained in the county office unless the State office requests a copy in which case one copy should be sent to the State office.

PART XIX. INSTRUCTIONS FOR CLAIMING, DISBURSING, AND ACCOUNTING FOR COUNTY ADMINISTRATIVE EXPENSES

I. FORMS TO BE USED AND DEFINITIONS OF TERMS

A. Under the procedure to be followed in connection with the preparation of administrative expense statements, the following official forms shall be used:

1. ACP-8, Revised—Public voucher for payments to agricultural conservation associations or committees of producers. This form will be referred to as either ACP-8 or the "Voucher."
2. ACP-8a, Revised—Public voucher for payments to agricultural conservation associations or committees of producers (memorandum copy).

3. ACP-9, Revised—Statement of administrative expenses.
4. ACP-10, Revised—Statement of administrative expenses (continuation sheet).
5. ACP-11, Revised—Receipt Schedule.
6. ACP-12, Revised—Individual receipt.
7. NCR-County No. 12—Monthly certificate of expenses for personal services.
8. NCR-County No. 13—Monthly certificate of official travel.
9. NCR-County No. 14—Monthly summary of miscellaneous expenses.
10. NCR-County No. 15—Monthly summary of expenses.
11. ACP-37—Schedule of exceptions.
12. NCR-County No. 7, Revised—Report by programs of collections and expenses.
13. NCR-County No. 16—Explanation of entry for commodity loan collections.

The word "Revised" is hereinafter omitted wherever the numbers of the above-mentioned forms appear.

B. Definitions

As used herein, the following terms shall have the following meanings:

1. **Reclaim.**—A reclaim means a claim covering part or all of an item of expense which was previously submitted and disallowed in whole or in part.

2. **Supplemental claim.**—A supplemental claim means a claim for personal services or travel incurred during a previous month, but which for some reason was omitted from the expense statement for the month during which such expense was incurred. No claim covering miscellaneous expenses shall be regarded as a supplemental claim.

II. GENERAL PROCEDURE FOR CLAIMING AND PAYING ASSOCIATION EXPENSES

A. On the last day of each month or not later than the fifth day of the following month, each person who has performed personal services for the association shall file with the association secretary a completed and signed copy of NCR-County No. 12. Each person working under a title for which payment for travel is approved shall file with the association secretary a completed and signed copy of NCR-County No. 13. Each person or firm who has sold any thing or service to the association for which he is entitled to payment shall, prior to the 5th of the following month, file with the association secretary in duplicate a bill or invoice. Form NCR-County No. 12 and Form NCR-County No. 13 and bills and invoices received will be used as the basis for preparation of ACP-9 and ACP-10. After all expenses have been listed on ACP-9 or ACP-10, Form ACP-8 will be prepared. When completed and properly certified, ACP-8, ACP-9, and ACP-10, together with NCR-County No. 7, NCR-County No. 15, and NCR-County No. 16, where applicable, and supporting documents shall be forwarded to the State office. Payment will be made on the basis of actual expenses as itemized and approved on ACP-9 and ACP-10. Upon receipt of the forms in the State office, they will be examined and if found satisfactory

will be certified for payment and forwarded to the Regional Disbursing Office. If any errors are found in the forms, a letter of exception, ACP-37, will be prepared. A copy of ACP-8, ACP-9, and ACP-10, as approved by the State committee, stamped "Return to County Association," together with ACP-37, if such form was required, will be forwarded to the county office. Copies of ACP-9 and ACP-10 returned by the State office will be used as a basis for preparing receipt Form ACP-11. If any items on ACP-9 and ACP-10 were corrected in red ink, the corrected items shall be shown on ACP-11.

III. PURPOSE, PREPARATION, AND DISTRIBUTION OF FORMS

A. NCR-County No. 12

1. **Purpose.**—This form will be used in the preparation of Forms ACP-9 and ACP-10 and as a source of data for NCR-County No. 7.

2. **Preparation of form.**—The form will be prepared (original and one copy) by each person who performs personal services or travel for the association, including all persons who perform services or travel on the Crop Insurance Program for the association. It should be filled out each day on which services are performed and the original transmitted to the county office at the end of the month. The person preparing the form should retain the carbon copy.

The county, State, month, and year, and name of claimant will be entered in the county office before the form is delivered to the person performing services or travel. Persons preparing this form will make a break-down of their time and travel each day according to the titles under which they worked on that day. The abbreviation of the title should be entered immediately above the initials of the program at the head of the column opposite the word "Title" in column (b).

Because of variations in the programs administered by the county association and the methods of performing work under such programs, personal services for which entries are made on NCR-County No. 12 and travel for which entries are made on NCR-County No. 13 cannot all be handled in the same manner. For convenience, personal services and travel are classified under Group A and Group B. Group A includes all work or travel performed on individual programs which is distinct from work on other programs so that there is little difficulty in making the separation. Group B includes all work or travel which cannot be directly identified by programs by the person performing the work or travel because one procedure or one form applies to two or more programs. The following types of work fall in Group A.

a. All work on crop insurance, both in the field and in the county office, except work done on the Crop Insurance program by county committeemen, the secretary, the treasurer, or secretary-treasurer.

b. All work performed on the Sugar Beet Program in the field and in the county office except work performed by county committeemen, the secretary, the treasurer, or secretary-treasurer.

c. All work performed on the Wheat Loan Program and the Corn Loan Program except work performed by county committeemen, the secretary, the treasurer, or secretary-treasurer.

d. All work performed on the Range Program except work performed by county committeemen, the secretary, the treasurer, or secretary-treasurer.

e. All work performed under the Agricultural Conservation Program, both in the field and in the county office, except work performed by county committeemen, the secretary, the treasurer, or secretary-treasurer. In showing the distribution of time by programs on this form, work on the Range Program, Marketing Quota Programs, and Price Adjustment Programs will be included with the Agricultural Conservation Program.

Each person performing work coming under Group A should enter in column (b) opposite the correct date, the amount of time worked expressed as a full day, $\frac{3}{4}$ day, $\frac{1}{2}$ day, or $\frac{1}{4}$ day. The title under which work was performed should be entered immediately above the initials of the program in column (c), (d), (e), (f), or (g) and the amount of time worked under such program entered in the appropriate column. Titles used on NCR-County No. 12 should be the same as those used on ACP-9 and ACP-10 for the same work. For example, a community committeeman working a full day spent $\frac{1}{2}$ day on the Agricultural Conservation Program and $\frac{1}{2}$ day on Crop Insurance. He would enter in column (b) opposite the date in column (a) the figure "1." He would next enter the abbreviation "Com. Com." in column (c) above the initials ACP and the figure " $\frac{1}{2}$ " on the line to the right of the date in such column. He would enter the abbreviation "Com. Com." above the initials CIP in column (f) and the figure " $\frac{1}{2}$ " on the appropriate line in such column. Likewise, a clerk working $\frac{1}{2}$ day on Agricultural Conservation Program applications and $\frac{1}{2}$ day on Sugar Beet Program applications would enter in column (b) opposite the date in column (a) the figure "1," the abbreviation "Off. Asst.," or the abbreviation of any other title under which he may work, such as "Clerk," above the initials ACP in column (c), and the figure " $\frac{1}{2}$ " on the line for the appropriate date in such column. He will enter the abbreviation of the same title in column (g) above the letters SBP and will show the figure " $\frac{1}{2}$ " on the appropriate line in column (g).

If a person performs work on one program under two separate titles during the month, he should make use of columns (h), (i), and (j), showing both the title and the name of the program. For example, if a person working on the Agricultural Conservation Program as community committeeman worked also as a farm reporter, he should enter the time worked as community committeeman in column (c) and the time worked as farm reporter in column (h).

At the end of the month the person preparing Form NCR-County No. 12 will total all columns in which entries have been made and enter the correct totals on the line provided therefor. He will then enter the rate of pay under each program in the line for rate and the amount earned under each program in the line for total amount.

The total amount earned should be entered in the line headed "Total Time" in column (b), and if all work was performed at the same rate of pay, the rate also should be entered in such column. If the rate of pay varied by programs, no entry should be made in column (b) following the word "Rate."

Work classified under Group B includes that which because of its relationship to forms or procedures which will be used in connection with two or more programs cannot readily be divided by programs. This group includes:

- a. All work of county committeemen, the secretary, the treasurer, or the secretary-treasurer.
- b. Work of community committeemen and farm reporters in obtaining farm plans and reports of performance.
- c. Work of clerks in preparing listing sheets and summaries of performance, and work of any other persons on such forms, including community committee work on allotments and yields.
- d. Planimeter work in obtaining areas of fields from aerial enlargements.

All time devoted to work in Group B should be shown in the columns for the Agricultural Conservation Program. In each such case the letter "B" should be entered immediately following the title. If column (c) has been used for Group A expenses under the Agricultural Conservation Program, the heading "ACP" should be entered in column (h) and Group B entries made in such column. In all other respects entries for Group B work on NCR-County No. 12 will be the same as entries for work under Group A.

The person preparing Form NCR-County No. 12 should sign it in the lower right-hand corner and transmit the original to the secretary of the county association at the end of the month.

The clerk preparing Forms ACP-9 and ACP-10 will check entries on Form NCR-County No. 12 for mathematical accuracy and will determine that the rate shown is in agreement with the rate for the type of service as shown on the approved list of items and rates. The clerk will also make sure that the person preparing this form has used the correct title.

When Form NCR-County No. 12 has been reviewed by the secretary or chairman, he will sign such form in the line marked "Approved by."

B. NCR-County No. 13

1. **Purpose.**—This form will be used in the preparation of ACP-9 and ACP-10 and as a source of data for NCR-County No. 7.

2. **Preparation of form.**—The form will be used only by persons for whom payment for travel is approved by the State committee. It will be prepared in duplicate in the same manner as NCR-County No. 12 and the original will be transmitted to the county office.

If the time worked on any day is listed on NCR-County No. 12 as Group A work, the travel shall be shown as Group A travel and entered under separate programs in columns (c) to (j) inclusive with the title entered for each program. In making entries on NCR-County No. 13 the form should be laid on a flat surface with the line for each date forming a continuation of the line for the same date on NCR-County No. 12. In this manner it can be determined that in each case entries for travel are made for the right date.

All Group B travel shall be entered in column (c) under the Agricultural Conservation Program with the designation "B" shown after the title.

This form will be signed by the claimant and verified and approved in the same manner as NCR-County No. 12.

C. NCR-County No. 14

1. **Purpose.**—This form will be used as a source of data for NCR-County No. 7.

2. **Preparation of form.**—This form will be prepared in the county office (original only) after expense statement Forms ACP-9 and ACP-10 have been completed. The clerk preparing ACP-9 and ACP-10 will fill in the county, State, month, and year in the upper right-hand corner of Form NCR-County No. 14 and enter in column (i) the total amount claimed on ACP-9 for each item listed in the "Item" column. If necessary, additional items shall be entered in lines 7 to 12 inclusive. The clerk will then enter the correct total in column (i) and turn the form over to the county committee for completion.

The county committee will enter by programs its best estimate of an equitable division of the cost of the miscellaneous items. The county committee should make certain that each program administered by the county association bears its fair share of miscellaneous expense in connection with space, telephone, telegraph, postage, office supplies, equipment, and other miscellaneous expense. If any equipment is rented or purchased specifically for use in connection with one program, all the expense of such equipment should be charged to such program.

Upon completion of entries for each program, the correct totals should be entered in columns (a) through (h) and the county chairman should sign the form.

D. NCR-County No. 15

1. **Purpose.**—This form will be used in the preparation of NCR-County No. 7.

2. **Preparation of form.**—After all Forms NCR-County No. 12 and NCR-County No. 13 for the month have been received in the county office and Form NCR-County No. 14 has been completed, and the entries and computations on such forms have been verified, Form NCR-County No. 15 will be prepared in duplicate under the direction of the county chairman. It is very important that this form be prepared correctly since data from this form will be carried forward to NCR-County No. 7. The original of this form will be transmitted to the State office with ACP-8 and related forms and the copy retained in the county office.

In the case of all time and travel under Group B, it will be necessary for the county committee to determine a percentage figure to be applied to the total claimed for such time and travel on NCR-County No. 12 and NCR-County No. 13 to arrive at the amount to be charged to each program. The percentage distribution by programs should be arrived at on the basis of the approximate amount of time and travel devoted to each program by all officers and employees of the association as a group and the approximate amount of payments which will probably be made under each program.

Entries in line 1, county committeemen.—All time and travel for county committeemen will have been shown on Form NCR-County No. 12 and NCR-County No. 13 for the month of the report under the Agricultural Conservation Program with the title "County Committeeman," followed by "B." The county committee may esti-

mate that 50% of all time and travel of county committeemen was devoted to the Agricultural Conservation Program; 20% to corn loans; 20% to crop insurance; and 10% to the Sugar Beet Program. The total amount spent for personal services for all county committeemen should be determined by adding the totals for individual committeemen on Form NCR-County No. 12. Fifty percent of such total should then be entered in line 1, column (b), under the Agricultural Conservation Program; 20% in column (c) under Corn Loans; 20% in column (e) under Crop Insurance, and 10% in column (f) under Sugar Beets. The total for all county committeemen should be entered in column (h).

The amount spent for travel of county committeemen as shown on NCR-County No. 13 should be distributed on the same basis, making entries in columns (i), (j), (k), (l), (m), and showing the total in column (o).

Entries in line 2, community committeemen.—The total earned by community committeemen for each program under Group A work should be determined by adding the totals for individual community committeemen on NCR-County No. 12. Likewise, the amount earned on Group B work by community committeemen as shown on Form NCR-County No. 12 should be obtained by totaling the amounts for all individual committeemen on such forms. Such total should be distributed by programs according to the percentage worked out by the county committee and the sum of the amounts under Group A and Group B should be entered in the columns for the separate programs. The total for personal services for community committeemen should be entered in column (h).

Entries in lines 3 and 4, secretary and treasurer, respectively.—All work of the secretary and the treasurer is Group B work and entries in these two lines should be handled in the same manner as entries in line 1, County Committeemen.

Entries in lines 5 and 6, chief clerk and office assistants, respectively.—The work of the chief clerk and office assistants is partly Group A and partly Group B work and entries in these lines should be made in the same manner as described under Community Committeemen.

Entries in lines 7, 8, and 9, farm reporters, performance supervisor, and chiefs of ground control, respectively.—The work under these titles is all Group B work and entries in these lines should be handled in the same manner as entries for county committeemen.

Entries in line 10, range.—The work of range inspector and assistant range inspector will have been entered in column (c) of NCR-County No. 12, and should be entered in column (b), line 10 of Form NCR-County No. 15. All work of persons working on the Range Program under any titles other than range inspector or assistant range inspector will have been listed under such titles on NCR-County No. 12 and should not be entered on line 10 of NCR-County No. 15.

Entries in line 11, commodity loan inspectors.—The entries under this title on Form NCR-County No. 12 will all be Group A entries and the totals for all corn-loan inspectors and wheat-loan inspectors should be carried directly to line 11 in columns (c) and (d), respectively.

Entries in line 12, crop insurance.—Entries for this program will include only Group A entries since all work and travel on crop insurance was entered in the crop insurance column on Form NCR-County No. 12 and Form NCR-County No. 13. The totals for persons working under crop insurance titles, such as crop-insurance representative and crop-insurance adjuster, should be carried forward to line 12, column (e) and the total of travel under such titles to column (l) of this form.

Entries in line 13.—This line is available for any additional titles which may be used in the county.

Entries in line 14, total of personal services.—Enter the correct totals for each of the columns (b) through (h) on this line.

Entries in line 15, total of automobile travel.—

Enter in column (b) the total of entries in column (i).

Enter in column (c) the total of entries in column (j).

Enter in column (d) the total of entries in column (k).

Enter in column (e) the total of entries in column (l).

Enter in column (f) the total of entries in column (m).

Enter in column (h) the total of entries in column (o).

Entries in line 16, total of miscellaneous.—Enter under each program in this line the total shown for such program in line (i) of Form NCR-County No. 14.

Entries in line 17, total expense.—Enter in this line under each program in columns (b) through (h) the total of entries in lines 14, 15, and 16.

Entries in line 18.—Enter following the first dollar sign the amount obtained by multiplying the entry in line 17 (b) by the percentage of the entry in line 17 (b) which the county committee determines should be charged to the Agricultural Conservation Program rather than to the Price Adjustment Program. Enter following the second dollar sign the amount obtained by multiplying the entry in line 17 (b) by the percentage of such entry which the county committee determines should be charged to Price Adjustment Programs.

The date of approval of the form should be entered in the space provided therefor and the form should be signed and the original transmitted to the State office with ACP-8 and related forms for the month.

E. Forms ACP-9 and ACP 10—Statement of Administrative Expense

1. PURPOSE

These forms shall be used to itemize all expenses incurred during a month in connection with the administration of the agricultural conservation program and other programs administered by the association in the county. An item of expense will not be allowed unless a claim for such expense is listed on ACP-9 or ACP-10. ACP-10 is to be used when there is not a sufficient amount of space on ACP-9 to show the names of all persons making claim for personal services and travel. In such cases, as many sheets of ACP-10 shall be used as are necessary to list all claims for personal services and travel. ACP-9 will always be the top sheet.

2. PREPARATION OF FORM

a. **Number of copies.**—Prepare ACP-9 and ACP-10 in quadruplicate (original and three copies of each form). Retain one copy and forward the original and two copies to the State office.

b. **Entries in column (1).**—Enter in column (1) the names of employees of the association who have filed NCR-County No. 12 and NCR-County No. 13 with the secretary of the association. The names of claimants (employees) shall be arranged by titles; that is, all county committeemen shall be listed together in alphabetical order, all community committeemen shall be listed in alphabetical order, all farm reporters shall be listed together in alphabetical order, and all other employees shall be listed by title in alphabetical order. When so instructed by the State committee a variation from the usual arrangement may be made and names of claimants may be arranged alphabetically and the titles under which each such person works may be listed following his name, together with the necessary entries in columns (3) to (9) inclusive for personal services and travel performed under such title. Do not enter the name of any officer, committeeman, or employee of the association who has not filed NCR-County No. 12 or NCR-County No. 13 prior to the preparation of ACP-9 and ACP-10 for the month. If any such officer or employee does not file NCR-County No. 12 or NCR-County No. 13 prior to the preparation of ACP-9 and ACP-10 for the month, his claim for payment shall be entered on the next month's statement of expenses, provided NCR-County No. 12 or NCR-County No. 13 has been filed by the time such statement is prepared.

c. **Entries in column (2).**—Enter in column (2) the title of the employee whose name appears on the same line in column (1). The title to be entered in column (2) must correspond exactly with the title indicated on the list of approved items and rates of expenditures.

d. **Entries in column (3).**—Enter in column (3) opposite each title of each employee the dates upon which services were performed as shown in column (a) of NRC-County No. 12 under such title. If a person worked on several consecutive days under one title, inclusive dates may be shown. For example, if John Doe worked on March 1, 2, 3, 4, 5, and 6, the dates may be shown as "1-6." If claim is made for a fraction of a day, the fractional part of a day shall be shown in parentheses after the date on which the services were performed. For example, if claim is made for $\frac{1}{4}$ day on March 10, claim for such fractional day shall be expressed as follows: "10 ($\frac{1}{4}$).". Claims for fractional days shall be expressed as $\frac{1}{4}$ days, half-days or quarter-days. No fractional days less than one-quarter will be allowed. If a claim is submitted for work performed on a holiday or Sunday the secretary or the chairman of the association shall indicate on ACP-9 or ACP-10 or on an attached memorandum, "work was necessary and was actually performed on Sundays and holidays as indicated."

e. **Entries in column (4).**—Enter in column (4) opposite each title of each employee the total number of days for which such employee is claiming payment under such title. The entry in column (4) must equal the sum of the individual entries shown in column (3).

f. **Entries in column (5).**—Enter in column (5) opposite each title of each employee the rate of payment per day for such employee.

The rate per day must not exceed the rate shown in the list of approved items and rates of expenditure.

g. **Entries in column (6).**—Enter in column (6) the result obtained by multiplying the entry in column (4) by the entry in column (5).

h. **Entries in column (7).**—Enter in the heading of column (7) immediately below the words "auto miles" the rate per mile which is allowed for travel. Under no circumstances must this rate exceed the amount set forth in the list of approved items and rates. Enter opposite each title of each employee in column (1) the number of miles traveled during the month for which payment is to be made, as shown by NCR—County No. 13. No entry shall be made in column (7) unless the employee has been authorized to incur expenses for travel.

i. **Entries in column (8).**—Enter in column (8) the result obtained by multiplying the entry in column (7) by the rate per mile shown in the heading for column (7).

j. **Entries in column (9).**—Enter in column (9) the sum of the entries in columns (6) and (8).

k. **When all entries** have been made on ACP-10, add the amounts shown on each sheet of ACP-10 and carry the total for all sheets to the top of ACP-9 opposite the words "Brought Forward."

1. **Miscellaneous.**—Enter on ACP-9 under that part of the form entitled "Miscellaneous" all expenses other than expenses for personal services and for travel.

(1) **Miscellaneous claims.**—Claims for commercial services, supplies, and equipment shall be entered in the name of the person or firm who will receive payment from the treasurer of the association. Such claims shall show the nature of the services, kind of material, and quantity, the price per unit, and the total cost. Claims for bank charges for which the debit slips have been furnished to the association since the previous Form ACP-9 was prepared should be included even though no check will be issued to the bank for such charges. Claims for equipment must show whether the claim is for purchase or for rental of the equipment. In all cases where equipment has been rented, there must be shown the inclusive dates for which the rental is claimed.

(2) **Receipts in support of miscellaneous claims.**—Original receipts are required in support of all expenses in excess of \$1.00, which have been paid with personal funds by the treasurer, authorized officer, employee, or member of the association. Such receipts must be attached to the original of ACP-9 and must be signed by the person or firm to whom payment was made and must show the date the purchase was made, the number of units purchased, the cost per unit, the total cost, and the name of the person who paid the claim.

(3) **Bills and invoices in support of miscellaneous claims.**—Commercial bills or invoices are required in support of all claims in excess of \$1.00 for purchase of supplies or equipment or for commercial services. Such bills or invoices must be itemized as to the number of units purchased, the cost per unit, and the total cost. In cases where bills or invoices are not itemized, the articles purchased or services rendered must be itemized on ACP-9. Bills or invoices

should be presented for payment upon printed billheads of the person or firm furnishing the equipment, supplies, or services and must be dated. In cases where a bill or invoice is furnished which is not on a printed billhead, such bill or invoice must bear the signatures and title of an authorized representative of the person or firm from whom the purchase was made. Claims in payment for notices and other statements in newspapers must be supported by a copy of such notices. Duplicate invoices should be obtained wherever practicable and the duplicate copy retained in the files of the association.

EXCEPTION.—Miscellaneous claims for bank charges for the month covered by ACP-9 may be entered on Form ACP-9 in advance of payment of such claims without being supported by an invoice or debit slip. No day of the month need be entered in Column 1, the name of the month being sufficient. There should be entered on Form ACP-9 immediately below the item for bank services the words: "Debit slip will be attached to ACP-11."

(4) **Special items.**—(a) Bank charges for checking accounts and interest on loans should appear in the name of the bank. In such cases a bank invoice or debit slip must be attached, or there must be entered on ACP-9 the words: "Debit slip will be attached to ACP-11."

(b) **Postage.**—All claims for expenditures for postage must have been entered in the name of

(a-1) The person who made the purchase from the Post Office. (Such claim must be supported by a receipt from the postmaster or other representative of the post office), or

(a-2) The organization from which the postage was purchased, if the bill for stamps has not been paid. (Such claims must be supported by an itemized invoice), or

(a-3) The officer or employee of the association in cases where such person personally paid for postage bought from some organization other than the post office. (Such claims must be supported by an itemized receipt signed by a representative of such organization.)

(a-4) The name of the postmaster in cotton counties in connection with Business Reply Cards, Forms Cotton 211-A-6, Cotton 213-b, and Cotton 221-b.

(c) **Telephone and telegraph.**—

(a-1) Claims for telephone service and toll calls charged to the telephone of the association must be entered in the name of the telephone company and itemized invoices must be attached. If the first day of the rental period comes during the month covered by ACP-9, the rental claim shall not be considered as a claim for advance payment.

(a-2) Where claims for telephone services or toll charges were not charged to the telephone of the association, such claims must be entered in the name of the organization or person billed by the telephone company and must be supported by an itemized list of charges from the telephone company, setting forth service charges and toll calls to be paid by the association. Where the telephone company does not furnish a duplicate copy of the original invoice, a true copy in duplicate must have been prepared and certified by an official of the organization which was billed by the telephone company, and by an official of the association. One copy must be attached to ACP-9.

(a-3) If telephone calls were made from pay stations, the claim for such calls must be entered on the statement in the name of the individual making the calls. If the total amount was over \$1.00 and no receipt could be obtained, a memorandum supporting this entry should be prepared showing the date, whom called, subject, and amount. The memorandum must be signed by the individual making the calls and approved by an officer of the association.

(a-4) Charges for telegraphic service must, in all cases, be supported by copies of the messages which must show the date of sending and must pertain to the business of the association. If the cost of a telegram exceeds \$1.00, a receipt must be submitted in addition to a copy of the telegram. A copy of the telegram bearing a receipt thereon is acceptable.

(d) **Rental of equipment.**—Where equipment, or office, or storage space is rented, all claims for the rental thereof must show the inclusive dates for which such rental is claimed. The first day of the inclusive dates must not be subsequent to the last day of the month covered by the current voucher; in other words, no expenses will be allowed for rental claimed in advance.

(e) **Coupon books.**—No claim shall be submitted for a coupon book, unless all services covered by such coupon book have been received.

(f) **Where supplies or equipment** have been purchased, or equipment rented from an officer or employee of the association, the claim must be supported by a certification of the president or secretary of the association, indicating that the supplies or equipment were necessary and that the equipment rented or purchased, or supplies purchased, were not otherwise available, and that such equipment or supplies were personally owned by such employee or officer.

m. **Prepare ACP-9 and ACP-10** covering supplemental claims and reclaims as follows:

(1) If an item of expense was previously submitted on ACP-9 or ACP-10 and was disallowed in whole or in part, it may be reclaimed on a subsequent ACP-9 or ACP-10, unless the State office has indicated on ACP-37 that such item is not reclaimable. An adequate explanation must accompany the reclaim to show when it was first claimed, and the reason why the reclaim was made. A copy of the related ACP-37 must accompany the reclaim. For example, if John A. Doe worked seven days in May at \$4.00 per day as county committeeman and if the entry in column (3) of ACP-10 for May showed the seven days upon which Mr. Doe performed service, but the entry in column (4) of ACP-10 showed only 5 days and the payment received was \$20.00, a reclaim may be made as follows:

- (a) Enter in column (1), "John A. Doe"
- (b) Enter in column (2), "County committeeman"
- (c) Enter in column (3), an explanation in the following style:
"Seven days claimed on May ACP-10 but pay was received for only five days"
- (d) Enter in column (4), the figure "2"
- (e) Enter in column (5), "\$4.00"
- (f) Enter in column (6), "\$8.00"
- (g) Enter in column (9), "\$8.00"

The ACP-10 upon which such reclaim is shown shall bear the "Statement No." of the current voucher with which it is submitted followed by the word "Reclaim," and in the place provided after the words "For month of," there shall be entered the name of the month during which the expense was incurred. In the example case, the entry would be "May." The total for the current month shown in column (9) of the top sheet of ACP-9 shall include the total of all reclaims and supplemental claims.

(2) If an item of expense for personal services or travel was not previously claimed on ACP-9 or ACP-10, such expense shall be treated as a supplemental claim. For example, if John A. Doe worked 7 days in May, but ACP-10 for May showed only 5 days in columns (3) and (4) and payment was received for only 5 days or if an item of expense was inadvertently omitted, such claims shall be submitted on supplemental Forms ACP-9 and ACP-10. In each case care must be exer-

cised that the days or items included in the supplement have not previously been claimed on ACP-9 or ACP-10. A complete explanation shall be inserted on ACP-9 or ACP-10 indicating the nature of the supplemental claim. Sheets of ACP-9 and ACP-10 on which supplemental claims are listed shall be numbered and prepared in the same manner as that indicated in the preceding paragraph except that the "Statement No." shall be followed by the word "Supplemental" instead of the word "Reclaim."

n. **Add all entries** in column (9) and insert the total at the bottom of the sheet opposite the word "total".

o. **Review all entries** and computations on ACP-9 and ACP-10 to insure accuracy. Fill in the heading of ACP-9 and ACP-10 as follows:

(1) Enter opposite the words "Statement No." "D-1" for the month of January, "D-2" for the month of February, "D-3" for the month of March, etc. If a reclaim for expenses incurred during January is attached to the March statement of expense and if a supplemental claim is made in March for expenses incurred during February, separate sheets of ACP-9 or ACP-10 shall be prepared for such reclaim or supplemental expenses. These separate sheets shall be numbered "D-3 Reclaim" and "D-3 Supp.," respectively.

(2) Enter a sheet number on each sheet of ACP-9 and ACP-10 opposite the words "Sheet No." The bottom sheet of ACP-10 shall be numbered "1" and the sheets shall be numbered consecutively towards the top. ACP-9 shall be placed on top of all sheets of ACP-10 and shall have the highest sheet number. For example, if there are four sheets of ACP-10 and one sheet of ACP-9, the sheets of ACP-10 shall be numbered "1", "2", "3", "4", respectively, and the sheet of ACP-9 shall be numbered "5". If there are sheets of ACP-9 or ACP-10 covering supplemental claims or reclaims such sheets shall be placed immediately below ACP-9 and shall be numbered the same as if they were a part of the current expense statement.

(3) Enter opposite the words "Total Sheets" the total number of sheets of ACP-9 and ACP-10. Sheets of ACP-9 or ACP-10 covering reclaims or supplemental claims shall be counted as part of the current voucher.

(4) Enter opposite the words "Code No." the State and County code.

(5) Enter above the words "Agricultural Conservation Association or Committee of Producers" the name of the county agricultural conservation association.

(6) Enter over the word "County" the name of the county in which the association is located.

(7) Enter over the word "State" the name of the State in which the association is located.

(8) Enter opposite the words "For month of" the name of the month for which expenses are claimed. If ACP-9 or ACP-10 covers a reclaim or a supplemental claim, the month during which the expense was incurred shall be entered. For example, if John Doe worked 10 days during March but received payment for only 8 days on the March expense statement, a supplemental claim for two days should accompany the April expense statement and the entry opposite the words "For month of" would be "March." In all cases where a reclaim or

a supplemental claim is submitted with the expense statement for the current month, there shall be entered on the top sheet of ACP-9 in the space provided after the words "For month of", the names of all months for which expenses are claimed; for example, "May and April Supplemental."

(9) Enter after the word "Date" the date on which the form is prepared.

p. **After all entries** on ACP-9 and ACP-10 have been verified, the secretary or acting secretary, and chairman or vice chairman of the association shall sign at the bottom of ACP-9 (all copies) in the spaces provided for their signatures. If there has been a change in the office of chairman, vice chairman, or secretary of the association since the submission of ACP-9 and ACP-10 for the previous period, the State office shall be notified of such change in order that there may be no question concerning the certification of ACP-9. Such notification shall be in the form of a statement signed by two members of the county committee. If ACP-9 is signed by the acting secretary there must be attached a statement by at least two members of the county committee indicating that such person is authorized to sign as acting secretary.

F. ACP-11 and ACP-12—Receipt Schedule and Individual Receipt

1. PURPOSE

ACP-11 and ACP-12 shall be used to obtain a receipt from all payees who receive payment for services, travel, supplies, or equipment from the association.

2. PREPARATION OF ACP-11 AND ACP-12

a. **Number of copies.**—Prepare ACP-11 in quintuplicate (original and four copies). Retain one completely signed copy and forward the original and three copies to the State office, including the completely signed original and one copy certified by the association treasurer. Prepare separate sheets of ACP-11 for cases covering supplemental claims and reclaims. Prepare ACP-12 in duplicate (original and one copy). Retain the copy and forward the original to the State office.

b. Fill in the top part of ACP-11 as follows:

(1) Enter after the words "Receipt No." the statement number appearing on ACP-9 and ACP-10 which lists the items for which receipts are to be obtained.

(2) Enter after the words "Code No." the State and county code.

(3) After the names of the payees have been typed on ACP-11, number the sheets thereof consecutively beginning with number 1. Enter the number of each sheet after the words "Sheet No."

(4) Enter after the words "Total sheets" the number of sheets of ACP-11, prepared for the month.

(5) Enter above the words "Agricultural Conservation Association or Committee of Producers," the name of the county association.

(6) Enter over the word "County" the name of the county in which the association is located.

(7) Enter over the word "State," the name of the State in which the association is located.

(8) Enter after the word "Date," the date on which ACP-11 is prepared.

(9) Enter in the blank space after the words "from" and "to" respectively, the first and last day of the period covered by ACP-11. Such period shall be the same as that covered by ACP-9 and ACP-10, upon which the items were claimed.

c. Fill in the blank spaces of ACP-12 as follows:

(1) After the words "received of" enter the name of the treasurer of the association.

(2) After the words "treasurer of the" enter the name of the association.

(3) Enter over the word "County" the name of the county in which the association is located.

(4) Enter over the word "State" the name of the State in which the association is located.

(5) Enter after the words "the sum of" the amount of the claim due the payee as shown on the approved ACP-9 or ACP-10. For example, "eight and 23/100."

(6) Enter after the words "during the month of" the name of the month shown on ACP-9 and ACP-10, upon which the claim was listed.

(7) Enter over the word "amount" the amount of payment due the payee.

(8) Enter over the word "date" the date ACP-12 was prepared.

(9) The payee will sign in the blank space over the words "Payment received by," and if he is acting in a representative capacity he will enter his title over the words "Title or identification."

d. Names and amounts.—Starting with sheet number 1 of ACP-10, enter on ACP-11 in the same order as the names appear on ACP-10, the name of each person for whom a claim has been made for administrative expenses, and enter in the second column of ACP-11 the approved amount of expenses for such person as shown on copies of ACP-9 or ACP-10 returned by the State Office. Continue through all sheets of ACP-10 and ACP-9 until all names and amounts have been listed on ACP-11. Where an asterisk (*) appears opposite an amount in column 9 of ACP-9 or ACP-10, enter on ACP-11 the amount shown on ACP-9 or ACP-10, as submitted. However, if an entry has been corrected in red ink, use the corrected entry.

e. Disbursement of funds.—When a United States Treasury check is received by the treasurer of the association, he should immediately deposit the check in the bank and draw individual checks to the payees listed on the receipt schedule (ACP-11). If there are a large number of checks to be written, an arrangement shall be worked out by the treasurer and secretary, whereby all checks will be written and ready for the treasurer's signature prior to the receipt of the treasury check. When the treasury check has been deposited, checks due all payees (except payees who died or are absent from the county), shall be distributed immediately and all receipts obtained therefor.

f. Signatures.—(1) Checks delivered in person—When a check is delivered to a payee, obtain his signature in the right-hand column

of the original and first copy of ACP-11. Care shall be exercised to make certain that the payee signs ACP-11 in the same style as his name appears in the first column of ACP-11 and in the same style as his name appears on ACP-9 or ACP-10. For example, if the name on ACP-10 is "Agnes Doe" sign ACP-11 "Agnes Doe" and not "A. Doe," "Mrs. James Doe," or "A. D. Doe."

(2) Checks sent through the mail—

(a) In all cases where a check is mailed to a payee, the original and one copy of ACP-12 should accompany the check. The payee should be requested to sign both copies of ACP-12 and to return them to the treasurer as soon as possible.

(b) If the copies of ACP-12 are properly signed and returned, a notation shall be entered on ACP-11 in the following form: "See ACP-12 attached."

(c) If the payee does not return an ACP-12 properly signed, the canceled check may be used in lieu thereof. In such cases the canceled check shall be securely fastened to the original ACP-11, and a notation shall be inserted in the right-hand column of ACP-11 in the following form: "Canceled Check No. — attached." In such cases a typewritten copy of the canceled check should be retained in the county files. Such duplicate check shall NOT be signed, but the name of the treasurer shall be typed in the space provided for his signature.

(3) Check delivered to a representative of payee—

(a) In many cases a person other than the payee is authorized to receive payments on behalf of a payee and to sign receipts therefor. In such cases there must be evidence authorizing the representative of the payee to receive such checks. In the case of an agent there must be a power of attorney, authorizing the agent to receive the check. The agent shall sign ACP-11 as follows:

"THOMAS A. BROWN,
By: PETER JOHNSON."

The following is a sample copy of a power of attorney which may be used to authorize a person to receive a check on behalf of the payee:

POWER OF ATTORNEY

-----, 193--
(Date)

I hereby authorize ----- to receive a check for

(Mr. John Doe)

\$-----, drawn payable to me by the treasurer of the ----- County
(Amount) (Brown)

Agricultural Conservation Association for services performed during -----
(Month)

and to sign a receipt therefor in my behalf.

Signed -----
(Richard Doe)

(b) If the payee died or has been declared incompetent and someone has been authorized to receive payments in his behalf, a certified copy of the court order shall be attached to the original ACP-11. The short certificate Form AAA-327 may be used for this purpose. The representative authorized by the court shall sign ACP-11 in the following style:

“ALICE DOE ESTATE,
By: JOHN DOE, *Executor.*”

(c) **Corporations or firms.**—No authorization is necessary in cases where a check is delivered to an officer or employee of a corporation or firm. In such cases the recipient of the check shall sign the ACP-11 in the name of the corporation or firm followed by his own name and title. For example:

“JOHN JONES PUBLISHING COMPANY,
By: JAMES SMITH, *Treasurer.*”

(d) **Garnishment proceedings.**—If as a result of legal proceedings, the court issues an order directing the treasurer of the county association to pay over amounts of money due an employee of the association to a judgment creditor, the judgment creditor should receipt for the amount paid to him by signing ACP-11 in the following style:

“JOHN DOE (name of employee),
By: RICHARD ROE, *Judgment creditor.*”

A certified copy of the court order directing that payment be made to the judgment creditor should be attached to ACP-11

(e) In all cases where a power of attorney or court order is necessary, it is suggested that an additional copy of the power of attorney or court order be obtained and that such copy be retained in the county office. The original of such forms shall be forwarded with the original ACP-11.

(4) **Signatures by mark.**—All signatures by mark “X” on ACP-11 or ACP-12 must be witnessed by a disinterested person.

(5) **Check cannot be delivered.**—In some cases it may be impossible to disburse funds in connection with claims appearing on ACP-9 and ACP-10. For example, if the payee has left the county and has not given anyone a power of attorney to receive his check and give a receipt therefor, or if the payee died or was declared incompetent and no representative has been appointed to administer his estate, or some other event has happened which makes it impossible to deliver the check to the payee, an explanation shall be given either on ACP-11 or on a memorandum attached to ACP-11, indicating the reason why the check cannot be delivered to the payee. Delete the name of such payee and the amount appearing opposite his name on ACP-11 by drawing a line through such entries in such a manner that the name and amount are legible.

(6) **Receipts for previous months.**—If it was impossible to deliver a check to a payee during a previous month and if such check was

delivered during the current month and a receipt obtained therefor, the name of such payee shall not be entered on ACP-11 for the current month. In such cases an ACP-11 shall be prepared and marked "D-1-Supp.," or "D-2-Supp.," etc., as the case may be. The entry in the space following the words "the period from" shall be the name of the month shown on ACP-9 or ACP-10 upon which the claim was approved for payment.

g. **Totals.**—(1) Where signatures have been obtained for all payees listed on ACP-9 and ACP-10 for a single month the total shall be obtained for all amounts appearing in the second column of ACP-11, such total to be entered on the last line of the last sheet of ACP-11. The ACP-11 shall be attached to the voucher (ACP-8) and the Expense Statements (ACP-9 and ACP-10) for the current month when such forms are forwarded to the State office.

(2) In cases where signatures have been obtained for most of the payees listed on ACP-11 and where it IS POSSIBLE to obtain the signatures of the remaining payees within sixty days after approval of ACP-9 and ACP-10, the ACP-11 shall not be forwarded to the State office until all such signatures have been obtained.

(3) In cases where all signatures have been obtained, except those which cannot be obtained within a sixty-day period, a total shall be obtained for all amounts shown on ACP-11 for which receipts have been obtained. The remaining entries on ACP-11 will be deleted and a memorandum of explanation covering such deleted items, indicating the reason why receipts could not be obtained from the payees shall accompany ACP-11 to the State office.

(4) When signatures of payees have been obtained on supplemental Forms ACP-11, a separate total shall be obtained for each supplemental ACP-11. For example, if during the month of June, signatures were obtained for obligations incurred in March, April, and May, a separate supplemental ACP-11 shall be prepared for each month. Such supplemental Forms ACP-11 shall be forwarded to the State office with the current voucher.

h. **Verifications.**—When all signatures have been obtained on ACP-11 every entry shall be very carefully examined to ascertain that it meets with the requirements hereinbefore set forth. It is suggested that every precaution be taken to avoid suspensions in the State office since such suspensions require many changes both in the voucher (ACP-8) and in the Receipt Schedule (ACP-11).

i. **The certification.**—The signature of the treasurer shall be entered on the original and first and second copies of ACP-11 in the space provided therefor. The treasurer's name shall be typed on the remaining copies. It is very important that this signature be identical with the name of the treasurer as it appears on the official records of the association. If more than one sheet of ACP-11 is required the treasurer shall sign the original and first copy of each sheet.

G. ACP-8 and ACP-8a—Public voucher for payments to agricultural conservation associations or committees of producers.

1. PURPOSE

This form is the voucher form used to certify payments for administrative expenses. Payments are certified in favor of the treasurer of an association for distribution to the persons who are entitled to receive such payments.

2. PREPARATION OF FORM

a. Number of copies.—Prepare ACP-8 in quintuplicate (original on ACP-8 and four copies on ACP-8a). Retain one copy of ACP-8a in the county office and forward the original (ACP-8) and three copies (ACP-8a) to the State office.

b. Fill in the top part of ACP 8—as follows:

- (1) Make no entry after the letters "D. O. Vou. No."
- (2) Enter after the word "No." in the upper right-hand corner of the form, the statement number appearing on ACP-9 and ACP-10, such number to be followed by the name of the month. Enter immediately below such number the State and county code. For example,

"(D-2, February),"

(33-062)

"(D-3, March),"

(33-062)

etc.

- (3) Enter opposite the letters "U. S." and over the words "Department, Bureau or Establishment," the words "Agriculture, AAA, North Central Division."

- (4) Make no entry after the word "Appropriation."

- (5) Enter after the words "The United States Dr. to," the name of the treasurer of the association, followed by the abbreviation "Treas.," the name of the county, and the abbreviation "Co. A. C. A." For example, "John A. Doe, Treas., Adams Co. A. C. A." The name of the treasurer must agree exactly with his name as it appears on the official records of the association.

- (6) Enter opposite the word "Address," the address of the association. The address shall include the post office box number or the number of the building or any other designation which will assist in locating the association office.

c. Change the language of line 6 to read as follows: "Amount of expenses for period (as per ACP-9, revised attached)."

d. For the purpose of explaining the procedure for making the entries on lines 1, through 7, of ACP-8, the following example will be used.

Date submitted----- Month covered-----	4-5-37 March	5-3-37 April	6-4-37 May	7-4-37 June	8-3-37 July	9-2-37 August
1. Balance to be accounted for:						
(a) Unexpended balance, previous voucher-----	\$0	\$0	\$20. 00	\$73. 00	\$18. 00	\$400. 00
(b) Checks rec'd-----	0	¹ 500. 00	¹ 600. 00	0	¹ 392. 00 ¹ 690. 00	¹ 600. 00
(c) Collections-----	0	0	3. 00	10. 00	0	0
Total-----	0	500. 00	623. 00	83. 00	1, 100. 00	1, 000. 00
2. Expenditures this period (as per ACP-11 and ACP-12 attached)-----	0	480. 00	550. 00	65. 00	700. 00	1, 000. 00
3. Amount of payments unexpended (L-1 minus L-2)-----	0	20. 00	73. 00	18. 00	400. 00	0
4. Amount of unpaid obligations-----	0	20. 00	65. 00	400. 00	400. 00	0
5. Amount of unobligated balance (L-3 minus L-4)-----	0	0	² 8. 00 ³	—382.00	0	0
6. Amount of expenses for period (as per ACP-9 attached)---	500. 00	600. 00	400. 00	700. 00	600. 00	700. 00
7. Amount of payment required (L-6 minus L-5)-----	500. 00	600. 00	392. 00	1, 082. 00	600. 00	700. 00

¹ No. of check and name of disbursing officer must also be shown.

² \$8.00—\$3.00 collection, \$5.00 overclaim.

³ —\$382.00—Check for May in the amount of \$392.00 not received and \$10.00 collection results in a minus unobligated balance of \$382.00.

e. Fill in the blank spaces in lines 1 through 7, as follows:

(1) Enter on line 1 (a) the same entry which appears in line 3 of ACP-8 for the previous month, or if Form ACP-37 was prepared for the previous month, the entry in the corresponding line of such form; for example, the entry on line 1 (a) for the March voucher will be zero. The entry for the April voucher will be zero. The entry for the May voucher will be \$20.00, which entry is the same as the entry appearing on line 3 of the April voucher.

(2) Enter on line 1 (b) the check number and the amount of the check received by the treasurer of the association for expenses approved on the voucher for the previous month. The name of the disbursing officer who drew the check for administrative expenses shall also be shown on line 1 (b). For example, the entry on line 1 (b) of the March voucher will be zero; the entry on the April voucher will be \$500.00; the entry on the May voucher will be \$600.00; the entry on the June voucher will be 0; the entries on the July voucher will be \$392.00 and \$690.00, and the entry on the August voucher will be \$600.00. It will be noted that the entry on line 1 (b) for the June voucher is zero. This is due to the fact that the check covering administrative expenses for the month of May had not yet been

received by the treasurer by the time the June voucher was prepared. The entries on line 1 (b) for the July voucher show that the checks for May and June expenses were both received during the previous month; therefore, a separate entry is shown on line 1 (b) for each check. The amount of the check should agree with the amount shown on line 9 of the copy of ACP-8 for the previous month which was returned by the State office. If the disbursing office sends a check which is in an amount other than that appearing on line 9 of ACP-8, return the check to the disbursing office with a request that a check be issued in the correct amount. When the check is returned to the disbursing office, enclose a copy of ACP-8 and a copy of ACP-37 if such form was prepared to assist the disbursing office in locating and correcting the error. The disbursing office will cancel the erroneous check immediately upon receipt thereof and will issue and mail to the treasurer of the association a corrected check.

(3) Enter on line 1 (c) the amount of collections made by the treasurer of the association since the date that the last voucher was submitted to the State office. Such collections may arise from refund of overpayments made to persons named on ACP-9 and ACP-10, from the sale or disposal of equipment or other property of the association which is no longer needed, or from commodity loan collections or collections in connection with grants of aid to farmers or any other collection except crop insurance premiums and marketing quota penalties. In all cases where an amount is shown on line 1 (c) arising from a refund of an overpayment, there must be a memorandum over the signature of the chairman or secretary of the association (a copy of which must be attached to each copy of ACP-8 and ACP-8a), explaining each collection in detail, giving the following information:

(a) The name of the payee and the program with respect to which the association made payment to him.

(b) The sheet number, line number, and statement number of ACP-9 or ACP-10 on which the claim was listed.

(c) The amount paid to him in error and the amount of the collection.

(d) The reason why the collection was made. For example, the June voucher shows a collection of \$10.00. A memorandum similar to the following shall be prepared:

Re: Explanation of collection and entry for unobligated balances.

(a) Payee, John J. Doe—Crop Insurance Adjuster.

(b) Sheet 5, line 3, ACP-10, Statement No. D-2, February.

(c) \$10.00 excess payment made and \$10.00 collected.

(d) Error was discovered on ACP-21 showing that John J. Doe did not perform services on Feb. 7 and 8 as shown on ACP-10 for Feb. 1937. The amount of the collection also appears on line 5 as part of the unobligated balance.

(Signed) JAMES A. MURPHY, *President*.

All entries for commodity loan fee collections shown in line 1 (c) of ACP-8 must be supported by NCR-County No. 16 prepared in accordance with Part XVIII of NCR-304.

All entries in line 1 (c) of ACP-8 for collections for grants of aid and for aerial enlargements must be supported by a descriptive memorandum as provided in Part XVIII hereof. Any entry in

line 1 (c) for a collection of a type not specifically covered herein shall be explained fully in an attached memorandum.

In determining the correct procedure with respect to each type of collection made, the following outline should be used:

CLASSIFICATION OF COLLECTIONS

By Proper Methods of Handling

Enter in line 1 (c) ACP-8		Do not enter on ACP-8
Support by memo. collection arising from—	Support by NCR— County No. 16 collections for—	Collections for—
Sale of old equipment.	Commodity loan fees.	Crop insurance pre- miums. Marketing quota penalties.
Refund for overpayment.		
Collections for grants of aid for triple superphosphate, etc.		
Measuring farms of non-ACP co-operators for corn loan, wheat loan, or crop insurance.		
Remeasuring acreages in dispute.		
Sale of aerial enlargements.		
Other collections not specifically provided for herein.		

(4) Enter in the space following the "\$" on line 1 (c), the total of the entries on lines 1 (a), 1 (b), and 1 (c).

(5) Enter on line 2 the amount for which receipts are being submitted to the State office with the current voucher or for which forms ACP-11 have been transmitted to the State office since the previous ACP-8 was submitted. This amount will be the total appearing on ACP-11, for which acceptable receipts have been obtained. If supplemental Forms ACP-11 are submitted with the ACP-11 for the previous month, enter on line 2 of ACP-8 the sum of the acceptable receipts on all supplemental Forms ACP-11, and the acceptable receipts on ACP-11 for the previous month. When an overclaim on ACP-9 or ACP-10 is discovered before payment has been made to the payee and before a receipt for the amount of the original claim has been signed by the payee, the amount of the receipts for the month will be less than the amount approved on ACP-9 and ACP-10. The balance which is unexpended because of the overclaim will be included on line 3 as an unexpended balance and on line 5 as an unobligated balance. If there is an overclaim and a collection for a single month,

an explanation of the entries on line 2 and line 5 shall be given in the following form:

Re: Explanation of collection, overclaim, and unobligated balance on May voucher.

LINE 1 (C)—COLLECTION

- (a) Payee, Mary A. Jones—Agricultural Conservation Program.
- (b) Sheet 4, Line 7, ACP-10, Statement No. D-3, March.
- (c) \$3.00 excess payment made and \$3.00 collected.
- (d) Mary A. Jones did not work on March 4 as reported on ACP-10.

OVERCLAIM

- (a) Payee, Ben Davis Supply Co.
- (b) Sheet 5, line 12, ACP-9, Statement No. D-4, April.
- (c) Claim for \$5.00 for two quires of stencils canceled when stencils proved unsatisfactory and were returned before payment was made.

UNOBLIGATED BALANCE

(1) Collection—Error on ACP-10.....	\$3. 00
(2) Overclaim—Merchandise returned.....	5. 00
Unobligated balance.....	8. 00

(a) If receipts were obtained for the full amount approved on the previous voucher, the total amount of such receipts shall be entered on line 2.

(b) If receipts have not been obtained for the total amount which was approved on the previous voucher, but if IT IS POSSIBLE to secure the remaining receipts within the 60-day period next following the date of approval of the previous voucher, the amount of such receipts shall not be entered on line 2 and the receipts for the funds disbursed shall not be forwarded to the State office with the current vouchers, but shall be retained in the county office until the remaining receipts have been obtained. In such a case a zero shall be entered on line 2 of ACP-8. The ACP-11 shall be forwarded to the State office in support of the entry in line 2 of a succeeding voucher.

(c) If receipts have not been obtained for the full amount approved on the previous voucher, and if it WILL NOT BE POSSIBLE to secure all of the receipts within the 60-day period next following the date of approval of the previous voucher, the total amount for which receipts have been obtained shall be entered on line 2. Of course, in this type of case it will be necessary to give an adequate explanation indicating the reason why the remaining receipts could not be obtained. In the example previously shown, of the \$500.00 received for March expenses \$480.00 were disbursed and acceptable receipts obtained therefor. The entry of \$480.00 is shown on line 2, leaving an unexpended balance of \$20.00, with \$20.00 of obligations remaining unpaid. During the next month receipts were not obtained for the \$20.00, but receipts were obtained for \$550.00 of the \$600.00 of April expenses, so that the entry on line 2 shows \$550.00. The entry on line 2 for the June voucher shows \$65.00, which is composed of

\$20.00 for the March expenses, and \$45.00 (\$50.00 minus \$5.00 overclaim) for the April expenses. Receipts for these amounts are shown on supplemental Forms ACP-11 attached to the June voucher. The entry on line 2 for the July voucher shows \$700.00 which covers the \$700.00 of expenses for June. The entry on line 2 for the August voucher shows \$1,000.00, \$400.00 of which covers expenses for May and \$600.00 of which covers expenses for July.

(6) The entry on line 3 shall be obtained by subtracting from the total on line 1, the entry on line 2.

(7) Enter on line 4, the amount of all obligations which are listed on approved forms ACP-9 and ACP-10 for all months previous to the month covered by the current voucher, for which acceptable receipts have not been submitted to the State office or which are not attached to the current voucher and which are still due at the time the current voucher is submitted. The amount of unpaid obligations shall not include the expenses for any person previously submitted and disallowed, nor shall there be included any amounts which have been allowed but which have been found to be overclaims. If the treasurer has disbursed all of the funds received in connection with the voucher for the previous month, but has not received receipts for all of such amounts, and if the receipts covering the expenditures of the previous month are being withheld in the county office and have not been submitted with the current voucher, the total of all expenditures made during the previous month will be shown as unpaid obligations on line 4 notwithstanding that all or part of the funds have already been disbursed and receipts have been obtained for the greater part of such expenditures. If receipts have been submitted for all except one or two payees, and if receipts for such payees could not be obtained within the 60-day period, the amount for which such receipts could not be obtained will be included as unpaid obligations of the association. The amount to be shown on line 4 will be the total of all approved amounts shown in column (9) of ACP-9 and ACP-10 for all months prior to the month covered by the current voucher, less the amounts which have been accounted for in one of the following ways:

(a) By being included in the amount entered on line 2 of a previous ACP-8 supported by acceptable receipts and approved by the certifying officer.

(b) By being included in the amount entered on line 2 of the current voucher and supported by an acceptable receipt.

(c) By being included as an overclaim and as a part or all of the unobligated balance entered on line 5 of this or a prior voucher and supported by the required memorandum of explanation showing the nature and amount of the overclaim. For example, the entry on line 4 for the March voucher is zero. This is due to the fact that no obligations of the association have yet been approved. The entry on line 4 of the April voucher is \$20.00 which is derived by subtracting from the amount of obligations approved for the month of March (\$500.00), the amount of acceptable receipts which were submitted to the State office (\$480.00). The entry on line 4 for the May voucher is \$65.00. This amount is derived by subtracting from the amount of expenses approved on the March and April vouchers (\$1,100.00), the amount of acceptable receipts which were submitted to the State

office (\$1,030.00), and by subtracting from the result so obtained the amount of overclaims which have been discovered since March 1, 1937 (\$5.00). The entry on line 4 for the June voucher is \$400.00, which is derived by subtracting from the total approved expenses (\$1,500.00), the amount of acceptable receipts submitted to the State office (\$1,095.00), and by subtracting from the result so obtained the amount of all overclaims (\$5.00). The entry for the July voucher is \$400.00 which is derived by subtracting from the total approved expenses for months previous to July (\$2,200.00) the amount for which acceptable receipts have been submitted to the State office (\$1,795.00) and by subtracting from the result so obtained the amount of all overclaims (\$5.00). The entry on line 4 for the August voucher is zero, which is derived by subtracting from the total approved expenses (\$2,800.00) the amount for which acceptable receipts have been obtained (\$2,795.00) and by subtracting from the amount so obtained the amount of all overclaims (\$5.00).

(8) Enter on line 5, the difference between the entries on line 3 and line 4. If the entry on line 3 is larger than the entry on line 4, enter on line 5 the result obtained by subtracting from the entry on line 3, the entry on line 4. If the entry on line 4 is larger than the entry on line 3, enter on line 5, the result obtained by subtracting from the entry on line 4, the entry on line 3, such difference to be preceded by a minus sign (—). Special care shall be exercised to determine that the entry on line 5 is correct and that if a minus sign (—) is necessary, that such minus sign (—) has been properly entered. An entry will appear on line 5 only when one or more of the following situations exist.

(a) Collections have been made.

(b) Overclaims have been discovered on ACP-9 and ACP-10 before payment was made.

(c) The check for a prior month has not been received.

(d) The entry on line 9 of ACP-8 for the previous month was less than the amount required to pay all approved obligations of the association, as shown on copies of ACP-9 and ACP-10 returned by the State office. If either of cases (a) or (b) occurs separately, the entry will be a positive figure, whereas if (c) or (d) occurs without (a) or (b) the entry will be preceded by a minus sign (—). Where a combination of the situations described under (a), (b), (c), and (d) exists, the entry may be either a positive figure or a negative figure, depending upon the portion of the total entry attributable to each cause. In the example case there are entries on line 5 for the May and June vouchers. The \$8.00 entry on line 5 of the May voucher is due to a \$3.00 collection and a \$5.00 overclaim. The entry on line 5 of the June voucher is due to the \$10.00 collection which was made and the failure to receive the \$392.00 check for May expenses. The collection would make a positive \$10.00 and the failure to receive the check would make a negative \$392.00, with a net result of a negative \$382.00.

(9) Enter on line 6, the correct total of column (9) of ACP-9 for the current month.

(10) Enter on line 7, the result obtained by subtracting from the entry on line 6, the entry on line 5. If the entry on line 5 is preceded by a minus sign (—), the entry on line 7 will be equal to the sum of

the entries on lines 5 and 6, disregarding the minus sign (—). For example, the expenses for May are \$400.00 and there is an unobligated balance of \$8.00, leaving a net total of \$392.00, which represents the additional funds necessary in order to liquidate the indebtedness of the association for all approved expenses up to and including the month of May. It will be noted that when the June voucher was submitted to the State office, the check for May expenses had not yet been received in the county office, that a collection of \$10.00 had been made, and that the unpaid obligations are \$400.00, leaving an unobligated balance on the June voucher of \$382.00, preceded by a minus sign (—). This means that the association has a deficiency of \$382.00 carried from the previous month and that the payments necessary to liquidate the obligations of the association will be \$382.00 in addition to the June expenses. The expenses for June are \$700. Therefore, the treasurer will need \$1,082.00 to liquidate the expenses of the association.

If the entry on line 5 is not preceded by a minus sign(—) and exceeds the entry on line 6, the entry on line 7 should be the result obtained by subtracting from the entry on line 5 the entry on line 6, and entering a minus sign (—) in front of the result. Thus if the entry on line 5 was \$1,500 and the entry on line 6 was \$1,000, the entry on line 7 should be —\$500.00.

(11) Make no entries following the words "Approved for \$-----" and over the words "State Executive Officer."

(12) When ACP-8 has been verified by the chairman or vice chairman, and by the secretary or acting secretary, they shall sign all copies of ACP-8 in the space provided for their signatures.

(13) Make no entries below the double line, over the words "PAYEE MUST NOT USE THIS SPACE."

IV. ERASURES AND CORRECTIONS

All erasures or corrections appearing on ACP-8, ACP-9, ACP-10 or ACP-11 must be initialed by one of the persons in the county office who certifies such form.

PART XX. PROCEDURE FOR USE OF FORM NCR-COUNTY NO. 7, REVISED, REPORT BY PROGRAMS OF COLLECTIONS AND EXPENSES

A. Purpose

This form shall be used by the county association to report collections made and estimates of expenses incurred in connection with the administration of each program during the month covered by the report. The data on NCR-County No. 7, Revised, will be used in analyzing and comparing expenses of county associations and in determining the rate to be used in making deductions from payments for county association expenses. Beginning with January 1939, the Form NCR-County No. 7 which will be used will be the form revised as of February 2, 1939. Such form will hereinafter be referred to as NCR-County No. 7.

B. Preparation of Form

1. **Number of copies.**—Prepare NCR-County No. 7 in triplicate (original and two copies).

2. **Preparation of heading of form.**—Enter in the upper right-hand corner in the spaces provided therefor, the name of the State and the county and the month covered by the report.

3. **Preparation of body of form.**—a. Make entries in column (b) only on lines 1, 2, and 3. Enter on line 2, column (b) the amount of collections reported on ACP-8 for the Corn Loan Program for the month for which NCR-County No. 7 is being prepared. Enter on line 2, column (b) the amount of collections reported on ACP-8 for the Wheat Loan Program for the month for which NCR-County No. 7 is being prepared. Enter on line 1, column (b) the amount of all other collections reported on ACP-8 for the month for which NCR-County No. 7 is being prepared. For example, if during a month the total collections made were \$500.00 and the amount collected in connection with the Corn Loan Program was \$150.00 and the amount collected in connection with the Wheat Loan Program was \$75.00, the entry on line 1, column (b) would be \$275.00, the entry on line 2, column (b) would be \$150.00, and the entry on line 3, column (b) would be \$75.00.

b. Enter in column (c) opposite each program listed in column (a) the estimated amount of expenses for each program as approved by the chairman of the county committee on Form NCR-County No. 15 and claimed on ACP-9 and ACP-10 for the month. Entries for column (c) for the Agricultural Conservation and Price Adjustment Programs will be taken from line 18 of Form NCR-County No. 15. Entries for all other programs will be taken from line 17 of such form.

In counties where during the month there has been some expense in connection with the 1937 Cotton Price Adjustment Program, the words, "1937 Cotton Price Adjustment Program" should be entered on line 7, column (a) and the amount of expense during the month for such program should be entered on line 7, column (c).

Enter on line 12, column (c) the sum of the entries in such column. The entry on line 12, column (c), must be the same as the total of column 9 of ACP-9 for the month.

Upon completion of entries in columns (b) and (c), the county committee should carefully review such entries and make such corrections as are necessary. The chairman and the secretary should sign all copies of the form in the spaces provided for their signatures.

Transmit the original and both copies of NCR-County No. 7 to the State committee with ACP-8 and related forms for the month. When the form is completed and approved in the State office, an approved copy of such form will be returned to the county office. If the State office does not approve the distribution of expenses made by the county committee as shown in column (c), the forms will be returned to the county without approval for a revision or satisfactory explanation of such distribution. Pending such revision or satisfactory explanation of the distribution of expenses, the ACP-8 and related forms will be suspended in the State office.

PART XXI. DELIVERY OF UNITED STATES TREASURY CHECKS TO FARMERS

Checks issued by the Treasury Department of the United States to applicants under the Agricultural Conservation Program and other programs administered by the county association will be mailed by the regional disbursing offices, Division of Disbursement, Treasury Department, directly to the treasurer of the county association for delivery to payees with the following exceptions: Checks for contracts signed under the commodity control programs will be mailed by G. F. Allen, Chief Disbursing Officer, Treasury Department, Washington, D. C., to the association treasurer, while checks issued for cotton option or cotton pool payments will be mailed by G. F. Allen, Chief Disbursing Officer, Washington, D. C., directly to farmers and will not be handled by the county association treasurer. Receipt No. 1 on form 1721 for checks mailed to the association treasurer must be executed and returned within five days from the date such checks are mailed to the association treasurer, and receipt No. 2 on form 1721 covering such checks must be executed and returned within 21 days plus time for transit. Checks must be delivered only to the payee in person, or to his authorized agent, or mailed to him at his regular mail address in accordance with instructions issued by the Division of Disbursement, Treasury Department. These instructions will be in the form of letters of transmittal and ACP letters signed by the Chief Disbursing Officer. It is imperative that the treasurer of the association study such instructions carefully and strictly adhere to the provisions thereof.

Checks should be delivered personally to the payee whenever practicable and receipt therefor obtained by having the payee sign on the voucher continuation sheet on the line in the space to the right of the payee's typed name. Signatures of payees by "X" mark must be witnessed by a disinterested person. The continuation sheet should be retained in the county association office.

In every case where the payee is not known personally by the treasurer of the association, his signature on the continuation sheet should be compared with his signature on the application before the check is released to him. This precaution should eliminate deliveries of checks in the county office to persons other than the correct payees.

In cases where an absentee landlord has authorized an agent in writing to receive the check for him, and the application is on file in the county office, the check may be delivered to the agent in person or mailed to him at his regular mail address. Before delivering or mailing a check to an agent, the signature of the landlord on the authorization must be compared with the payee's signature on file in the county office.

In those cases where it is not practicable to deliver checks to the payee personally, such checks may be mailed to the regular mail address of the payee. In all such cases form ACP-57, Receipt for Treasury Check, shall be prepared and mailed in Treasury Department window envelopes with the check, in order that a receipt for such check may be obtained. The name and address of the payee shall be typed in the space provided therefor under the words "Receipt for Treasury Check," on form ACP-57 and a carbon copy shall be made of the data typed on form ACP-57.

The administrative number on the continuation sheet, the check number, and the amount of the check shall be entered on form ACP-57 in the space provided therefor in the upper right-hand corner. Under the line showing the amount, the date of mailing shall be entered. On the reverse side of form ACP-57, the treasurer's name and the mailing address of the county agricultural conservation association shall be typed or stamped. The carbon copy of the data entered on form ACP-57 shall be initialed by the treasurer and attached to the applicable continuation sheet. Form ACP-57 shall then be placed in front of the check and enclosed in a Treasury Department window envelope, with the name and address showing through. Upon receipt of form ACP-57 from the payee, such form shall be attached to the applicable continuation sheet.

It is advisable that the treasurer of the county association maintain an adequate supply of Treasury Department window envelopes at all times. A supply thereof may be obtained by writing directly to the assistant disbursing officer of the regional disbursing office. The names and addresses of the assistant disbursing officers located in the North Central Region and the States they serve are as follows:

Name	Address	States served
W. W. Weldon	First Floor, U. S. Court House, Chicago, Illinois.	Iowa, Wisconsin, Illinois, Indiana, Michigan.
J. W. Reynar	4225 New P. O. Bldg., Cleveland, Ohio.	Ohio.
Lea Testin	322 New P. O. Bldg., Minneapolis, Minnesota.	Minnesota, South Dakota.
E. L. Hlinak	700 New Federal Bldg., St. Louis, Missouri.	Missouri.
L. W. Looker	320 East 9th St., Kansas City, Missouri.	Nebraska.

The treasurer of the association shall not deliver a check issued payable to a person whose name is on the Register of Indebtedness, C-1110, or who is known to be indebted to the United States Government by reason of an overpayment under any program of the Agricultural Adjustment Administration. Such checks shall be returned to the regional disbursing office accompanied by a letter of explanation as to why such check is returned. A copy of such letter shall be mailed to the State committee. Checks for payees who are known to be deceased or incompetent shall be returned to the regional disbursing office accompanied by a letter of explanation as to why such check is returned. A copy of such statement shall be mailed to the State committee.

A copy of form ACP-85 shall be delivered or mailed to each applicant under the Agricultural Conservation program when his check is delivered or mailed to him. It should be noted that form ACP-85 is not required in connection with checks for the Sugar program or Price Adjustment programs. A copy of this form is also to be delivered or mailed to each applicant who has earned a payment but who does not receive a check because the total amount of such payment is issued to an assignee or is applied against such applicant's indebtedness to the United States Government.

The space beneath the association expense notice is to be used for the entry of information relative to assignments, as explained below, and is available for the signature of the chairman or secretary of the committee if a signature is desired. If the signature is to appear, the title of the person signing, followed by the name of the committee, should be typed or stamped thereon. The facsimile signature of the officer may be used.

In the space provided, enter the percentage deducted for association expense as shown on the 1938 public voucher continuation sheets.

The notice is to be delivered to every applicant whose name appears on the continuation sheets as a payee or assignor. Notices are not to be delivered to assignees.

Where checks are delivered in person to applicant-payees the notices shall be delivered at the same time. Where checks are mailed to applicant-payees the notices shall be enclosed with the checks.

Where an applicant has assigned his entire payment, that is, the name of the applicant in a particular case appears on a continuation sheet in the "assignor column" and does not appear as applicant-payee for the same serial number in the "payee column," enter on the form beneath the notice a statement to the effect that no check is delivered herewith since his payment in the amount of \$----- is being paid to -----, his assignee. Where the entire net payment due an applicant is withheld in liquidation of an indebtedness enter beneath the notice a statement to the effect that no check is delivered herewith since his payment in the amount of \$----- is being withheld on account of his indebtedness. In both types of cases the notices are to be delivered, in person or by mail, when the applicable continuation sheet is received.

Where part of a payment due an applicant is being paid to his assignee, that is, the name of the applicant appears on the continuation sheet in the "assignor column" and also appears as applicant-payee, under the same serial number, in the "payee column," enter beneath the notice a statement to the effect that \$----- of his payment is being paid to -----, his assignee.

Treasurers of county associations are designated by the Chief Disbursing Officer to make distribution of United States Treasury checks to the payees listed on the voucher continuation sheets accompanying the Treasury checks. Association treasurers receiving United States Treasury checks are responsible for proper delivery of such checks, and in cases where the United States sustains a loss because of the delivery of a check in person or by reason of wrong mailing address, to a person other than the rightful payee or his authorized agent, and such other person secures payment thereon which cannot be reclaimed, the treasurer is personally liable for such loss if it was due to negligence or fraud on the part of the treasurer. If a check is delivered by a person other than the association treasurer, and a loss results because of the check having been delivered to a person other than the proper payee or his authorized agent, the person making the delivery is jointly responsible with the association treasurer, if the misdelivery was due to negligence or fraud on his part.

Typing the address of the payee on the face of the check is not permitted. No data should be typed or written on the face of a check after it has been issued by the Division of Disbursement, Treasury Department.

PART XXII. INSTRUCTIONS FOR POSTING AND OTHERWISE MAKING AVAILABLE INFORMATION FROM COUNTY ASSOCIATION RECORDS

A. Posting lists of names of members of the county association receiving payments.—The county committee shall cause to be posted conspicuously in the office of the association a list of the names (but not the mail addresses) of all members of the association receiving payments for cooperating in the authorized programs, together with the amount of the payment or payments received by each. This information shall be posted not sooner than 30 nor later than 60 days after payments have been received by the farmers.

The list of names of members of the association for 1938 and the 1938 payments received by each shall be posted as soon as the majority of the payments to be made to cooperators in a given county have been made and as additional payments are made the county committee shall cause the required data to be added to the posted list, but such data shall not be posted until 30 days after such payment to the cooperator is made. The amount shown will include payments made in connection with all 1938 programs administered by the association, except the commodity loan programs and the crop insurance program.

This list of names as referred to herein shall be posted in the main room or outer office of the county association, in a place where it is readily available to members of the association and others. The list shall remain continuously posted for a period of not less than 30 days.

The county committee shall not furnish copies of the above referred-to list or permit copies of such list to be made by or for anyone for use other than for the official use of the association.

B. Posting names of committeemen, officers and employees of the association and the amount paid to each for services rendered during the calendar year 1938.—The county committee shall cause to be posted in a conspicuous place in the office of the association, the names and addresses of all committeemen, officers and employees of the association, the amount received as pay by each and the total amount of the association's administrative expenses for the calendar year 1938. Such list shall show for each committeeman, officer and employee of the association:

Name and address.

Total amount received as wages or salary for services performed during the calendar year 1938.

On the last sheet of the list provided for in this Part XXII shall be shown the total amount of the association's administrative expenses for the calendar year 1938.

The list herein referred to shall be posted in a place where it will be readily available for reading by members of the association and others, and shall remain posted for a continuous period of not less than 30 days.

The county committee shall not furnish copies of the above referred-to list or permit copies of such list to be made by or for anyone for use other than for the official use of the association.

C. Making available information pertaining to each farm within the county with respect to the number of acres in acreage allotments or goals established for any farm in the county, the average yields or productivity indexes established and the acreage of range land and grazing capacity thereof for each ranching unit.—The data pertaining to each farm within the county with respect to the number of acres in acreage allotments that may be established for the farm, the average yields or productivity indexes established for the farm, and acreage of range land and grazing capacity thereof for each ranching unit owned or operated in the county by members of the association shall be made available for public inspection in the county office. In making the above listed information available, final listing sheets or copies thereof adequately protected by pressboard or other suitable protection and arranged by townships shall be accessible in the county office for examination by interested persons.

All inquiries for information shown on listing sheets should be referred to the association secretary, or in his absence to the person in charge of records and files of the county association office.

D. Instructions for making available information from aerial photographs under certain conditions.—Aerial photographs, like other records of county associations, are the property of the Agricultural Adjustment Administration, and information from such records is to be made available only under instructions from the Agricultural Adjustment Administration.

Representatives of other branches of the Department of Agriculture, of the Farm Credit Administration, and of the Federal Housing Administration may be given access to aerial photographs when such access involves infrequent reference to a few prints only, and then only at the convenience of the county office. Any other requests for use of a large number of prints for map checking or any kind of detail study should be referred to the North Central Division.

E. Instructions for making available to the county planning committee information from records of the county agricultural conservation association.—The Agricultural Adjustment Administration has no objection to information from records of the county agricultural conservation association being made available to the county planning committee by the agricultural conservation association, provided the county committee determines that the desired information may be furnished without delaying the necessary work of the association and without a material increase in the cost of operating the association. In this connection it is thought that most of the information which may be requested will have already been tabulated by the county office. Action upon any request that would require additional tabulation by the agricultural conservation association should be taken only after full consideration of the limitations of time and space for the performance of current operations, and the State office should be advised of any such requests which are granted.

PART XXIII. GRANTING ANNUAL LEAVE WITH PAY TO REGULAR EMPLOYEES OF COUNTY AGRICULTURAL CONSERVATION ASSOCIATIONS

1. The granting of leave of absence with pay to county association office employees shall be optional with the county committee. If leave is granted, the rules hereinafter set forth shall obtain.

2. Leave of absence with pay shall be granted only to regular office employees of county agricultural conservation associations. A regular office employee means a person employed by the county committee who works in the office of the county association and who, subsequent to July 1, 1938, has worked at least 120 days during a period of 6 consecutive calendar months. A person meeting the requirements of a regular office employee by working 120 days in any 6 months' period shall for purposes of determining accrued leave after such 6 months' period is completed, be considered as having been a regular employee in each month subsequent to January 1, 1939, during which he rendered a full month of service.

3. Leave of absence with pay shall not be granted in advance of being earned.

4. Leave of absence with pay shall be earned at a rate (fixed by the county committee) not to exceed one day of leave for each full month of service rendered by the employee beginning with the month of January 1939.

5. Leave of absence with pay shall not be earned during any calendar month in which the employees' period of service is less than a full month of service.

6. A full month of service shall consist of at least 20 days' work during any calendar month; provided, that any day for which the employee was granted leave with pay, or leave without pay because of illness, shall be considered the equivalent of a day of work for leave purposes.

7. Leave of absence with pay may be accumulated in an amount (fixed by the county committee) not to exceed 12 days.

8. The county committee shall provide for the maintenance of accurate employment and leave records in the county office and shall make such records available to the State office upon request.

County committees may grant leave of absence with pay to regular office employees but in no case may leave be granted to a member of a county committee regardless of the work which a committeeman may perform.

UNITED STATES DEPARTMENT OF AGRICULTURE
AGRICULTURAL ADJUSTMENT ADMINISTRATION
North Central Division

PROCEDURE FOR THE ELECTION OF COMMITTEEMEN
AND OPERATION OF COUNTY AGRICULTURAL CONSERVATION
ASSOCIATIONS FOR 1939

(Supplement No. 4)

AUG 17 1939

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NCR-304, "Procedure for the Election of Committeemen and Operation of County Agricultural Conservation Associations for 1939", is hereby amended as follows:

1. Part XVII, A, Personal Services, is amended by the addition at the end thereof of the following new title:

17. Field Assistant.

The purpose of this addition is to provide a title for those farmers, not community committeemen, who engage in the work set forth in NCR-402W.

2. Part XVII, C, paragraphs 4 and 5 are amended to read as follows:

4. Fire and Theft Insurance.--Neither fire nor theft insurance should be acquired by the association and paid for as an association expense. In the event of a loss by fire or theft, the association should notify the State committee of the loss, setting forth the facts and conditions under which the loss occurred and listing the amount of the loss by objects and value. Such statement when approved by the State committee will be forwarded by the State committee to the North Central Division and upon approval by the Agricultural Adjustment Administration, an additional allotment of funds to the county association will be made to take care of the loss sustained.

5. Taxes.--Since county agricultural conservation associations are regarded as Federal instrumentalities, the purchase of any property by an association is deemed to be exempt from a State sales tax. Likewise, the equipment, supplies, and other property of a county agricultural conservation association is deemed to be exempt from taxation by local and State taxing authorities.

3. Part XVII, C, is amended by adding at the end thereof the following new paragraphs numbered 8, 9, 10, 11, and 12.

8. Fees for Checking Title to a Commodity Offered as Security for a Loan.--The cost incurred in checking the title to a commodity offered as security for a loan may be paid as an association expense.

9. Filing or Recording Fees on Chattel Mortgages Executed in Connection with Loans.--The cost of filing or recording a chattel mortgage executed in connection with a commodity loan cannot be claimed as an expense of the association. Any such expense should be paid by the borrower. In no case should the cost of filing or recording a chattel mortgage executed

in connection with a commodity loan be included in the amount for which Receipt Form CL-2 is issued. In no case should the cost of filing or recording a chattel mortgage executed in connection with a commodity loan be handled through the county association expense account.

10. Fees for Satisfaction of a Chattel Mortgage on a Commodity.-- The cost of fees in connection with the satisfaction of a chattel mortgage on a commodity executed in connection with a loan may be paid as an association expense.
11. Notarial Fees in Connection with Commodity Loans.--The cost of notarial fees in connection with the completion of commodity loans cannot be claimed as an expense of the association. Any such expense should be paid by the borrower. Where the volume of loans in a county is of such an extent that the cost of having a person in the county office qualified as a notary public will be materially less than the amount which otherwise would be paid by borrowers for notarial fees, the expense of having a person so qualified may be claimed as a county association expense. Where a person in the county office is qualified as a notary public, loan documents should be notarized for borrowers without cost.
12. Insurance on Commodity Offered as Security for a Loan.--Insurance on wheat offered as security for a commodity loan cannot be claimed as an expense of the association. Such expense should be paid by the borrower. In no case should the cost of insurance on wheat offered as security for a loan be included in the amount for which receipt Form CL-2 is issued. In no case should the cost of insurance on wheat offered as security for a loan be handled through the county association expense account.

Insurance on corn and rye offered as security for a commodity loan will be included in the fee paid by the borrower except in the case of warehouse loans in certain States. Since a portion of the total fee paid by the borrower will be transmitted to the Commodity Credit Corporation the amount necessary to be transmitted to the Commodity Credit Corporation should be included as an association expense.

4. Part XVIII is hereby amended to read as follows:

PART XVIII PROCEDURE FOR HANDLING COLLECTIONS
MADE BY THE COUNTY ASSOCIATION

A. GENERAL

All persons making or receiving collections of any kind or handling funds in any form as officers or employees of the association must first execute Form ACP-88, Revised, as provided in Part XII of NCR-304.

B. COMMODITY LOAN COLLECTIONS

1. Form CL-2, Receipt Form

a. Purpose.--For each fee received in connection with a commodity loan program a properly executed receipt on Form CL-2 must be issued to the person paying the fee. Receipt Form CL-2 should be prepared in duplicate and the original thereof must be given to the person paying the fee. Each Receipt Form CL-2 has a serial number in the upper right-hand corner. The State committee maintains a record of the serial numbers of the receipt forms furnished to the treasurer and the treasurer is held strictly accountable for all receipt forms furnished to him. The receipt forms are in pad form, bound in such a manner that one yellow carbon copy will be made of each receipt issued.

b. Preparation of Form.

(1) Number of Copies.--Prepare CL-2 in duplicate (original and one copy). Retain the yellow copy and deliver the original to the person who paid the fee.

(2) Entries.--Prepare all receipts with indelible pencil. Make certain that a piece of carbon paper is properly in place between the original and the yellow copy so that one exact copy of each receipt will be made.

Enter the loan serial number in the upper right-hand corner on the line headed "Loan No." if the loan papers have been completed and a serial number has been assigned. If the fee is a preliminary fee, enter the abbreviation of the word preliminary, "Prelim." in the space provided for the loan serial number. Enter in the space immediately following the words "Commodity Loan Program" the name of the commodity on which the loan is being made. Enter the name of the county and State in the spaces provided therefor.

Enter in the space immediately following the words "Received of" the exact name of the person paying the fee. If the fee was paid from the proceeds of the loan by a check drawn by the Commodity Credit Corporation or other loaning agency, the borrower shall be listed as the person paying the fee. Enter in the space immediately following the word "Address" the correct mailing address of the person paying the fee. Enter in the space immediately following the word "for" the type of the fee. If on this line following the word "with" there is a blank space for the entry of the year, enter the year of the program for which such collection is applicable. Enter in the space immediately following the words "commodity loan on" the

number of bushels and the name of the commodity on which the loan is being made, as for example, "300 bushels wheat." Enter in the space immediately following the words "identified as follows" the serial number of the farm, the location of the farm, and the name of the borrower. For example, if John B. Smith operating Farm No. 198 in Harrison Township, located in the NW $\frac{1}{4}$ of sec. 6, is the borrower, entries would be made in the space immediately following the words "identified as follows" in the following manner: "Farm No. 198, NW $\frac{1}{4}$ sec. 6, Harrison Township, John B. Smith, Borrower."

Enter in the spaces provided therefor in the lower left-hand corner the amount of the fee which has been received and the date on which such fee was received. The treasurer or the person who receives the fee for him will sign his own name on the line for signature in the lower right-hand corner. If the treasurer receives the fee himself, he will delete the word "for" immediately preceding the words "Association Treasurer."

Form CL-2 shall be issued to each applicant for a wheat loan secured by farm-stored wheat who requests protein analysis, when he pays to the county association the charge for such protein analysis. Receipts for protein analysis fees should be entered on a separate Form CL-2. For convenience in maintaining a record of fees collected for protein analysis, it is recommended that a separate book of Receipt Forms CL-2 be used for payments for protein analysis.

A new book of Receipt Forms CL-2 should be started for the first receipt for 1939 loan fees for wheat, corn or rye. Likewise, a new book should be started for any 1938 corn rescaled in 1939.

2. Procedure for Handling Payments to the Commodity Credit Corporation.--The procedure for handling payments to the Commodity Credit Corporation for a portion of fees collected in connection with commodity loans is set forth in the instructions for each commodity loan program. Where a preliminary fee is paid and the loan is not completed by the end of the month, no part of such preliminary fee will be included in the amount which is transmitted to the Commodity Credit Corporation for that month.

C. COLLECTIONS FOR MATERIALS FURNISHED TO FARMERS AS GRANTS OF AID

All collections for triple superphosphate and other materials furnished to farmers through the association as grants of aid shall be deposited in the regular account of the association. They shall be reported on line 1(c) of

Form ACP-8 as collections. There shall be attached to each Form ACP-8 on which collections for materials are shown a memorandum showing the total amount collected for materials and the amount collected for material ordered under each A.A.A. shipping request number.

**D. COLLECTIONS FOR AERIAL PHOTOGRAPHS MADE
THROUGH THE COUNTY ASSOCIATION**

All funds collected for aerial photographs sold through the county office should be deposited in the regular association account and an itemized list maintained showing (1) the date of the collection, (2) the name of the person making the payment, (3) the number of photographs purchased, and (4) the amount. Collections of this type should be entered on line 1(c) of Form ACP-8 supported by a memorandum stating the amount collected for aerial photographs sold. An itemized list should be prepared for each ACP-8 on which collections for aerial photographs are shown, showing the same information with respect to each collection as shown on the general list of collections made. Such list should not be attached to ACP-8, but should be retained in the county office unless the State office requests a copy in which case one copy should be sent to the State office.

E. NCR-COUNTY NO. 9

1. Purpose.--This form will be used to record all collections made by the county association and to furnish an itemized record of all deposits of collections made by the association.
2. Preparation of Form.
 - (a) Number of Copies.--Prepare NCR-County No. 9 in duplicate. Retain the original in the county office. Attach the copy to the deposit slip thereby eliminating the necessity of listing individual checks on the deposit slip. If the bank is not willing to accept the copy of NCR-County No. 9 in lieu of the individual listing of all checks included in the deposit it will be necessary to prepare only the original of NCR-County No. 9. If requested by the State committee it will be necessary to prepare an additional copy of NCR-County No. 9 and forward it to the State office whenever specified by the State committee.
 - (b) Entries.--Enter in the first space in the upper right-hand corner the name of the county. Enter in the second blank space in the upper right-hand corner the name of the State. Enter in the third blank space in the upper right-hand corner the date that the deposit was made in the bank. Enter in the fourth blank space in the upper right-hand corner the number of the deposit slip. If more than one sheet is used for a single deposit enter "1" following the words "Sheet No." in the upper left-hand corner and number subsequent sheets consecutively. Enter in column (a) the

date upon which the collection was received. Enter in column (b) the number of the receipt which was issued for such collection. If no regularly numbered receipt was issued for such collection, make no entry in column (b). Enter in column (c) the name of the person for whom the money was paid. Enter in column (d) the program with respect to which such payment was made. In entering the name of the program in column (d), such entry may be abbreviated. For example, the entry for the 1939 Wheat Loan Program could be "39WLP." If payment was made by check, enter a check mark in column (e). If payment was made by cash enter a check mark in column (f). Enter in column (g) the total amount of the payment which was made. Enter on the "total" line the sum of all collections which were made during the period covered by the NCR-County No. 9. After the form has been completed and reviewed, all copies should be signed by the treasurer in the space provided for his signature. It is suggested that entries on NCR-County No. 9 be made as collections are received.

F. COLLECTION OF CROP INSURANCE PREMIUMS

Crop insurance premiums may only be collected by a person who has executed Form ACP-88, Revised. One person who may be the association treasurer shall be designated by the county committee to be responsible for funds collected for crop insurance premiums and for transmitting all such funds daily to the Branch Office of the Federal Crop Insurance Corporation in accordance with instructions issued by the North Central Division. Crop insurance funds shall be kept entirely separate from other funds of the association and shall in no instance be deposited in the bank account of the association. Any funds collected in connection with crop insurance should not be entered on NCR-County No. 9. The cost of obtaining money orders and registering letters used in transmitting premiums to the Federal Crop Insurance Corporation may be included on Form ACP-9 as a miscellaneous item of expense, supported by a receipt from the post office showing that the items have actually been paid by the person claiming remuneration on Form ACP-9.

G. COLLECTIONS OF PENALTIES UNDER MARKETING QUOTA PROGRAMS

Collections in connection with penalties under Marketing Quota Programs for 1938 shall be handled in accordance with instructions included in Part XIII of NCR-204. Instructions for handling collections in connection with marketing quotas for 1939 will be issued as a supplement to NCR-304.

5. PART XIX, Section III, subsection A, paragraph 2, is amended by changing the last sentence of the third paragraph to read as follows:

"The following types of work, except that part of such work described as Group B work in this section III, paragraph A of Part XIX, are Group A work."

6. PART XIX, section III, subsection C, paragraph 2, is amended to read as follows:

2. Preparation of form.--Form NCR-County No. 14 will be prepared in duplicate in the county office after expense statement Forms ACP-9 and ACP-10 have been completed. The clerk preparing ACP-9 and ACP-10 will fill in the county, State, month and year in the upper right-hand corner of Form NCR-County No. 14 and enter in column (i) the total amount claimed on ACP-9 for each item listed in the "Item" column. If necessary, additional items shall be entered in lines 7 to 12, inclusive. The clerk will then enter the correct total in column (i) and turn the form over to the county committee for completion.

The county committee will enter by programs its best estimate of an equitable division of the cost of the miscellaneous items. The county committee should make certain that each program administered by the county association bears its fair share of miscellaneous expense in connection with space, telephone, telegraph, postage, office supplies, equipment, and other miscellaneous expense. If any equipment is rented or purchased specifically for use in connection with one program, all the expense of such equipment should be charged to such program.

Upon completion of entries for each program, the correct totals should be entered in columns (a) through (h) and the county chairman should sign the form.

The original of this form will be transmitted to the State office with ACP-8 and related forms and the copy retained in the county office.

7. Part XIX, section III, E, 2, 1, (4), (a) is amended to read as follows:

- (4) Special Items.--(a) Bank charges for checking accounts should appear in the name of the bank. In such cases a bank invoice or debit slip must be attached, or there must be entered on ACP-9 the words: "Debit slip will be attached to ACP-11". Bank charges on checks payable to the association should be treated as an association expense and entered as a claim on Form ACP-9 for the applicable month.

8. Part XIX, section III, E, 2, 1, (4), (d) is amended to read as follows:

- (d) Rental of Equipment, Office, and Storage Space.--Where equipment, or office, or storage space is rented, all claims for the rental thereof must show the inclusive dates for which such rental is claimed. The first day of the inclusive dates shall not be subsequent to the last day of the month covered by the current voucher nor shall the final day of the inclusive date extend more than 30 days beyond the last day of the month covered by the current voucher. An exception to the above rule is a claim against the association for United States Post Office box rental. Such a claim may be paid for the usual billing period,

usually quarterly, and is not limited to 30 days beyond the last day of the month covered by the current voucher.

9. Part XIX, section III, E, 2, 1, (4) is amended by adding at the end thereof the following new subparagraph:

- (g) Equipment Service Contracts.--In the case of service contracts covering equipment owned by an association, it is suggested that the association require the firm supplying the maintenance service to agree to render the bill for services quarterly, semi-annually, or annually after the services have been rendered and thus simplify payment of charges for such services.

10. Part XIX, section III, F, 2, f, (3), (a) is amended by the addition at the end thereof the following new material:

The foregoing requirement applies in all cases covering personal services and travel claimed in the name of an individual. A power of attorney is not required in the case of claims, other than claims for personal services or travel, submitted in the name of an individual but for which the check is delivered to and receipt is signed by some other person whom the treasurer believes to have authority to act for the claimant. In such cases the person receiving the check for the payee will sign ACP-11 or ACP-12 as follows:

"Joe Brown

By: Mary Brown"

11. Part XX, section B, subsection 3, paragraph a is amended to read as follows:

- a. Make entries in column (b) only on lines (1), (2), and (3). Enter on line (2), column (b) the amount of collections reported on ACP-8 for the Corn Loan Program for the month for which NCR-County No. 7 is being prepared. Enter on line (3), column (b) the amount of collections reported on ACP-8 for the Wheat Loan Program for the month for which NCR-County No. 7 is being prepared. Enter on line 8 the amount of collections reported on ACP-8, column (b), for the Rye Loan Program for the month for which NCR-County No. 7 is being prepared. If any other loan program is in effect in the county enter the name of such program in column (a) on line 9, 10 or 11, and enter the amount of the collection on the same line in column (b). Enter on line (1), column (b), the amount of all collections other than commodity loan collections reported on ACP-8 for the month for which NCR-County No. 7 is being prepared. For example, if during a month the total collections made were \$500.00 and the amount collected in connection with the Corn Loan Program was \$150.00 and the amount collected in connection with the Wheat Loan Program was \$75.00, the entry on line (1), column (b) would be \$275.00, the entry on line (2), column (b) would be \$150.00, and the entry on line (3), column (b) would be \$75.00.

12. NCR-304 is amended by adding at the end thereof the following new Part XXIV:

PART XXIV. QUARTERLY REPORTS OF MATERIAL
MAILED FREE OF POSTAGE UNDER THE
PENALTY MAILING PRIVILEGE

In accordance with the provisions of Memorandum No. 824 issued by the Secretary of Agriculture on June 22, 1939, in which there is quoted Section 6 of the Treasury-Post Office Appropriation Act, fiscal year 1940, it is necessary that each county association file quarterly with the State committee reports showing the number of pieces and the weight of mail matter by classes transmitted free of postage during such quarter. This report shall show the following classes of mail:

1. Matter in form of post cards to which 1-cent rate would apply if subject to postage.
2. Letters and other matter to which letter rate would apply if subject to postage.
3. Printed or duplicated matter and supplies weighing under 8 ounces to which third-class rate would apply if subject to postage.
4. All matter weighing over 8 ounces and less than 4 pounds to which fourth-class rate would apply if subject to postage. (Material weighing 4 pounds and over requires the payment of postage).

The chairman and secretary of the county association will certify at the end of each quarter that nothing was transmitted through the mail free of postage by the county association in violation of the provisions set forth in Section 6 of the Post Office Appropriation Act, approved May 6, 1939.

Unless an arrangement can be made with the local postmaster to weigh by classification all mail, it will be necessary for the county association to purchase suitable scales. In any case, it will be necessary for the secretary, chief clerk or office manager to count or to have counted each piece of mail to be mailed free of postage.

Section 6 of the Treasury-Post Office Appropriation Act, fiscal year 1940 requires that there shall not be transmitted through the mail, free of postage, any book, report, periodical, bulletin, pamphlet, list or other article or document unless a request therefor has been previously received for such mailing. Any written request or recorded oral indication that a person desires publications or information pertaining to the Agricultural Conservation Program will be regarded as a request that, under the terms of the Act, will permit mailing under penalty privilege of such Agricultural Conservation Program information.